

Registration number SC388069
Charity number SC042533

Ettrick Forest Sports and Recreation Club
Directors' report and financial statements
for the year ended 31 December 2013

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Ettrick Forest Sports and Recreation Club

Company information

Directors	Mark Tuckwood Robert Maguire David Mitchell Barry Hewson Gordon Branston Neil Ballantyne - resigned January 2014 Janet Valentine - appointed September 2014
Secretary	David Mitchell
Company number	SC388069
Registered office	15 High Street Selkirk TD7 4BZ

Ettrick Forest Sports and Recreation Club

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Ettrick Forest Sports and Recreation Club

Directors' report for the year ended 31 December 2013

The directors present their report and the financial statements for the year ended 31 December 2013. Ettrick Forest Sports and Recreation Club was incorporated on 2nd November 2012, as a company limited by guarantee with charitable status.

Principal activity

The principal activity of the company is to promote the general interests of sport and recreation, and provide facilities to support education and cultural activities within the TD7 post code areas, to encourage people of all ages to engage in physical recreation, and to promote community wellbeing, offering people involvement in the club, whether as physically active members or as supporters or helpers.

Trustees' report

The decision was taken at the Annual General Meeting held on 13th December 2012 that in future AGMs shall be held in March, when they would be free of the darker winter evenings and the pressures on Members time in the run-up to Christmas, but also - in the interests of more informed participation - when the final accounts could be presented in full rather than in summary. Consequently this report covers an extended period, some 15 months in all, from 1st January 2013 to 18th March 2014.

The 15 months have seen the Club in transition, or perhaps more accurately in transformation, from a state where the dilapidated facilities were frustrating the development of sport and recreation to a new threshold of promise for the future.

It is however with considerable disappointment on the part of both the Trustees and many Members that the exceptionally ferocious weather caused work to come to a halt on the up-grading and part rebuilding of the Club's tennis court, pavilion, and practice and storage facilities. Completion had been scheduled for mid-December, allowing that threshold of new opportunity to be crossed at the beginning of the New Year. As matters stand, the full take-up of the Club's Vision Statement is now delayed until early summer, depending on low risk of frosts.

At this point it is appropriate to recall two passages from that Vision Statement embedded in the Club's Business Plan:

First:

The Ettrick Forest Sports & Recreation Club sees its future as a strategic provider of early sports encouragement and training, passing children on to secondary schooling already equipped with an appreciation of athletic activity as the source of physical wellbeing, as well as a high level of attainment capable of further development for excellence. It also sees itself as the essential local provider of a range of quality sport and recreation opportunities for the whole community it serves.

And second:

This has led to a clear vision of the way forward, engaging with two principles: flexibility of provision as needs and preferences emerge, and the creative operation of that flexibility within the physical and human resources available at any one time.

This is the threshold that the Club - its Trustees and its Members - will now be crossing.

Ettrick Forest Sports and Recreation Club

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The 15-month period has seen the successful process of grant application to the value of £83,610, based on contractors' prices for the work obtained by competitive tender in 2012, and seen the commissioning of the work following the eventual reaching of the funding target.

The first grant, from Ettrick and Lauderdale Sports Council and for £5,000, was awarded in January 2013 having been applied for in 2012. Further grant applications had to await various stipulated application dates. These were to:

Sportscotland's Legacy 2014 Active Places Fund (£48,540)
Scottish Borders Council's Community Grants Scheme (£5,000)
SBC's Landfill Communities Fund (£23,539)

The last two of these were awarded without further enquiry. The Sportscotland assessment process proved somewhat bureaucratic and caused a six-month delay; after some negotiation, with indispensable help from Scottish Borders Council's Head of Physical Activity, PE and Sport and a change of personnel at Sportscotland, a grant of £39,071 was awarded. During the delay, however, the contractor's prices ran out of time and had to be renegotiated.

The Club was then obliged to apply for the shortfall from independent Trusts. The Gannochy and Robertson Trusts both responded with little formality with grants of £5,000 and £6,000 respectively.

The Trustees wish to acknowledge, and on behalf of the Members to thank the following people who have given essential help and support, some steadily and some at crucial moments, in the fund-raising effort:

The Head Teacher of Kirkhope and Yarrow Primary Schools
The Sports Development Manager of Borders Sport & Leisure Trust
The Grants Coordinators at Scottish Borders Council
The Head of Physical Activity, PE and Sport at Scottish Borders Council
The Active Schools Coordinator (Selkirk Area), Borders Sport & Leisure Trust
The Tennis Development Manager at Tennis Scotland
The Community Development Manager at Cricket Scotland
The Conservative and LDP Councillors for the local area

Most of the funding bodies required a contribution from the applicant, and as the full project cost includes professional fees and expenses and general landscape works, these were pledged by the Club as contributions in kind, to a total of £14,688, being 15% of the total project cost. The professional contribution has been largely discharged to date, the landscape labour and materials partly so; weather improvement will see the remainder completed by Member volunteers.

Contracts were signed with Doe Sport (North) Ltd for the tennis court work, and with Gordon Harrison for the up-grading of the pavilion sheds and construction of a covered shelter in the form of a wide veranda. Both contracts have run without contentious contractual issues arising. The exceptional rain driven by high winds has 'identified' a number of leaks in the pavilion sheds which were not observable under normal conditions, and these are being dealt with within the contract price, which provides for such contingencies.

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Directors' report for the year ended 31 December 2013

While the new tennis court must wait until after danger of frosts for its completion, the 8m x 13m fenced practice area is already open to all, at any time.

The tennis court contract included the re-siting of the infants' play area with its slide/climbing frame, necessary to make space for the enlarged court, in agreement with Scottish Borders Council. The equipment is the property of the Council who also maintain it, the play area itself being in the Club's ownership. Following the removal of the equipment, however, it was found that a recent EU ruling did not permit its re-installation, and it has been agreed that the Council will provide and install new equipment similar to the old, once the Club, through its tennis court contract, has prepared a grassed 'floor' in the area.

At present we have 145 supporting members on our membership list, including children. The Trustees have taken the decision to increase the age range of children as non-paying members to the under-12s (previously it had been under-6s); nevertheless they must still be enrolled as members. The Club is pledged to maintain free access to the field for all, and use of the field at all times when it is not in formal use for a team game, coaching, PE or athletics, is also open to all.

This last provision, continuing the tradition of the former Kirkhope club, has been well put to use over the 15-month period by local children and families. Football practice by boys who play the game formally organised in Selkirk, and junior Rugby and hockey practice, have been weekly, and in good weather, often daily events. The old tennis court, broken and undersized, was nevertheless put to frequent use for practice and knock-about games by both adults and children, up to the time when the contractors came on site.

The weekly use of the field by Kirkhope School for PE, and its annual use for the valley schools' Sports Day, continue to be the foundation for the Club's happy relationship with the schools which is now leading to plans for future after-school clubs, in the first instance for athletics, and to the development of coaching in tennis and hockey skills on the new court in conjunction with the PE programme. The Club itself started coaching in cricket skills for the school children on an exploratory basis during the last two summers and this is due to be developed further, having proved very popular.

The annual Fun Day threatened to be dampened in both senses by the weather, but proved to be dry, although the weather forecast may have deterred many from venturing out. Despite this, spirits ran high and the two main objectives of community involvement and fund-raising, and sheer enjoyment for many, were achieved. The day requires the help of many volunteers and considerable pre-planning and setting-up; many thanks to all those who came forward, and to those who contributed so generously.

2013 saw several changes in the Board of Directors. For pressing family reasons related to school and work journeys, the Club's Chairman, Neil Ballantyne, moved house to some miles the other side of Selkirk, and soon considered that he was resident too far from the Club's constituency to continue. His capable chairmanship is greatly missed, and his retirement has left a gap which as yet the Club has been unable to fill. David Valentine also found it necessary to retire on grounds of over-commitment to active involvement in other local junior sport. The Board however has been very pleased to welcome Janet Valentine in his place.

Ettrick Forest Sports and Recreation Club

Directors' report for the year ended 31 December 2013

It is very clear that the Board needs more Directors, not merely to be able to guarantee a quorum at its meetings, but more importantly to secure a wider representation and understanding of the needs of the community the Club serves. Although some Directors accept particular extra responsibilities, the role is not necessarily an arduous one; what is most of value is thoughtful, informed opinion, offered at one meeting each month. The Directors are therefore making an appeal to the Members and to the community generally for people to come forward to contribute in this valuable way.

The Trustees wish to thank Viv Ross for her service to the Club as Independent Examiner of its finances. In diverse roles she has seen the former Kirkhope club through all its changes from foundation to wonderful heyday to eventual decline, and now into the era of the new Club in its response to new community needs. We thank her for her faithfulness, on behalf of the whole community the Club serves.

Directors

The directors who served during the year are as stated below:

Mark Tuckwood
Robert Maguire
David Mitchell
Barry Hewson
Gordon Branton

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 18 March 2014 and signed on its behalf by


Robert Maguire
Director

Ettrick Forest Sports and Recreation Club

for the year ended 31 December 2013

I report on the accounts of Ettrick Forest Sports and Recreation Club for the period ended 31 December 2013 which are set out on pages 1 - 10.

Respective responsibilities of management committee and examiner

The management committee is 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 management committee considers 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 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 committee 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 in 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:

a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

b) to prepare accounts which accord with the accounting records and 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.



Vivien Ross (ICAS)

Independent examiner

15 High Street, Selkirk TD7 4BZ

Date: 18/3/14

Ettrick Forest Sports and Recreation Club

for the year ended 31 December 2013
Balance sheet (continued)

Directors' statements required by Sections 475(2) and (3)
for the year ended 31 December 2013

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 December 2013 ; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 18 March 2014 and signed on its behalf by



Mark Tuckwood
Director

Registration number SC388069

Ettrick Forest Sports and Recreation Club

**Statement of Financial Activities
Incorporating an Income and Expenditure Account
for Year ended 31 December 2013**

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Incoming Funds				
Incoming resources from Generated Funds				
Voluntary Income	1,536	49,717	51,253	1,803
Investment Income	0	0	0	1
Incoming resources from Charitable Activities	0	0	0	0
Total Incoming Resources	<u>1,536</u>	<u>49,717</u>	<u>51,253</u>	<u>1,804</u>
Resources Expended				
Cost of Generating Funds	0	0	0	0
Charitable Activities	784	0	784	2,042
Governance Costs	0	0	0	0
Total resources Expended	<u>784</u>	<u>0</u>	<u>784</u>	<u>2,042</u>
Net Incoming/(Outgoing) Resources	752	49,717	50,469	-238
 Opening Fund Balances	 1,087	 0	 1,087	 1,325
Fund Balances 31st December 2013	<u>1,839</u>	<u>49,717</u>	<u>51,556</u>	<u>1,087</u>

The notes on page 9 - 10 form an integral part of these financial statements.

Ettrick Forest Sports and Recreation Club

Balance sheet as at 31 December 2013

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		27,433		-
Current assets					
Cash at bank and in hand		24,123		1,087	
		<u>24,123</u>		<u>1,087</u>	
Net current assets			<u>24,123</u>		<u>1,087</u>
Total assets less current liabilities			<u>51,556</u>		<u>1,087</u>
Net assets			<u><u>51,556</u></u>		<u><u>1,087</u></u>
Capital and reserves					
Unrestricted fund	3		1,839		1,087
Restricted fund			<u>49,717</u>		<u>1,087</u>
Total funds			<u><u>51,556</u></u>		<u><u>1,087</u></u>

The notes on page 9 – 10 form an integral part of these financial statements.

Ettrick Forest Sports and Recreation Club

**Notes to the financial statements
for the year ended 31 December 2013**

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1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over 10 years, commencing on completion of property improvements
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Ettrick Forest Sports and Recreation Club

Notes to the financial statements for the year ended 31 December 2013

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2. Tangible fixed assets	Land and buildings improvements £	Total £
Cost		
Additions	27,433	27,433
At 31 December 2013	<u>27,433</u>	<u>27,433</u>
Net book values		
At 31 December 2013	<u>27,433</u>	<u>27,433</u>
At 31 December 2012	<u>-</u>	<u>-</u>

3 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
Tangible Assets	370	27,063	27,433	0
Current Assets	1,469	22,654	24,123	1,087
Current Liabilities	0	0	0	0
	<u>1,839</u>	<u>49,717</u>	<u>51,556</u>	<u>1,087</u>

Ettrick Forest Sports and Recreation Club

Detailed trading profit and loss account and expenses schedule for the year ended 31 December 2013

	2013		2012	
	£	£	£	£
Income				
Subscriptions		64		134
Field hire		851		750
Fundraising		111		320
Donations		10		99
Grants received		50,217		500
Other income		-		1
		<u>51,253</u>		<u>1,804</u>
Administrative expenses				
Sports equipment	-		404	
Insurance	(92)		400	
Light and heat	123		125	
Repairs and maintenance	20		309	
Grass cutting	451		440	
Printing, postage and stationery	140		50	
Hall hire	20		-	
Affiliation fees	100		115	
Legal and professional	13		36	
General expenses	10		163	
	<u></u>	<u>785</u>	<u></u>	<u>2,042</u>
Operating profit/(loss)		<u>50,468</u>		<u>(238)</u>