



ABERDEEN KAYAK CLUB SCIO

Annual Accounts

Year ended 30 September 2016

Statement of Receipts and Payments for year ended 30th September 2016

	Unrestricted Funds	Restricted Funds	Year ended 30/09/2016	Year ended 30/09/15
Receipts				
Transfer from Unincorporated Org				10,311
Donations		4,499	4,499	829
Grants	750		750	8,052
Fundraising		8,128	8,128	3,072
Charitable activities	7,361		7,361	6,164
Total receipts	8,111	12,627	20,738	28,428
Payments				
Charitable activities	6,714		6,714	5,412
Grants non-SPEAR			-	675
SPEAR Project		1,896	1,896	280
Total payments	6,714	1,896	8,610	6,367
Surplus/(Deficit) for year	1,397	10,731	12,128	22,061

Statement of Balances as at 30th September 2016

	Unrestricted Funds	Restricted Funds	Year ended 30/09/2016	Year ended 30/09/15
Opening cash at Bank/in hand	10,213	11,848	22,061	
Surplus/Deficit for year	1,397	10,731	12,128	22,061
Closing cash at Bank/in hand	11,610	22,579	34,189	22,061
Bank and Cash Balances				
Treasurer's Account			32,147	21,978
Cash in Hand			2,042	83
Total			34,189	22,061



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Notes to the Accounts for the year ended 30th September 2016

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and 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. Restricted funds may only be used for specific purposes. During the year the charity received donations and grants towards the project for improving the facility in Seaton Park to which was added the results of a number of fund-raising initiatives all of which are treated as restricted. Although the trustees maintain a single Bank Account and associated Cash, the receipts and payments system includes coding to separately identify restricted and unrestricted monies.

3. Opening Balances

The opening balance for the SCIO is £22,061.

4. Equipment

With the addition of new boats and retirement of older/damaged ones the current value is estimated at £6,488.

5. Grants

A grant of £750 was received from Sport Aberdeen to help with the costs of repairing the damages caused to the slalom course during the floods in January 2016.

6. Donations

A number of donations has been received from individuals all of which are treated as restricted to SPEAR. A significant proportion of these are covered by Gift Aid declarations. Gift Aid of £238 was claimed and received on 2014-15 donations; the Gift Aid element has yet to be claimed for 2015-16 donations.



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7. Charitable Activities Income and Expenditure

The income and expenditure associated with the day to day activities of the charity all relate to unrestricted funds and are summarised as:

Charitable Activities Income/Expenditure - year ended 30th September 2016

	Income	Expense	Surplus/Deficit 30/09/2016	Surplus/Deficit 30/09/2015
Membership	1669	160	1509	1003
Pool Sessions	2743	2339	404	-584
Seaton Sessions	1079	100	979	1659
gym sessions	151	150	1	
River Trips	85		85	155
Competition	205		205	781
Miscellaneous	1304	1743	-439	-78
Boat etc. Insurance		972	-972	-904
Equipment	125	1250	-1125	-1279
Total	7,361	6,714	647	753

Prepared by:

Trustee/Treasurer

Signed:

Date:

30-01-17