

Company Registration No. SC284546(Scotland)

**AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE**

**(a company limited by guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2011**

**Scottish Charity No. : SC036623**



## AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

### COMPANY INFORMATION

---

<b>Directors</b>	Listed on Directors' Report
<b>Secretary</b>	Neil McGhee
<b>Company number</b>	SC 284546
<b>Registered office</b>	c/o Neil McGhee 14 Church Hill Auchinleck KA18 2AE
<b>Independent Examiner</b>	Ken McCracken B.Acc, C.A. JRD LLP 11 Portland Road Kilmarnock KA1 2BT
<b>Business address</b>	c/o Neil McGhee 14 Church Hill Auchinleck KA18 2AE
<b>Bankers</b>	Bank of Scotland 43/45 Townhead Street Cumnock KA18 1LF

---

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## CONTENTS

---

	Page
<b>Legal and Administrative Information</b>	
Directors' Report	I - III
<b>Financial Statements</b>	
Independent Examiner's report	1
Statement of financial activities	2
Balance sheet	3
Income and expenditure account	4
Notes to the financial statements	5 - 10

---

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## DIRECTORS' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2011

---

The directors present their report and independently examined financial statements for the period ended 30 September 2011.

### Legal and Administrative Information

#### **Board of Directors**

The following directors served throughout the period unless otherwise noted:

Robin Ghosh	
Neil McGhee	
Marla Baird	
Stephen McCarron	
Ruth Corbett	(appointed 01.02.11)
Maureen Mawby	(appointed 01.02.11)
John Megson	(appointed 01.02.11)

There have been no other changes since the balance sheet date.

#### **Independent Examiner**

Ken McCracken B.Acc, C.A of JRD LLP stands for reappointment as Independent Examiner at the company's forthcoming AGM.

### Structure, Governance and Management

#### **Constitution**

The company is a registered Scottish charity. A copy of the company's Memorandum and Articles of Association, which deal with the appointment and termination of directors, restrictions imposed on the company and powers of investment, among other matters, is available from the directors at the registered office.

#### **Recruitment and Appointment of Trustees**

Directors are appointed in accordance with the company's constitution.

#### **Related Parties**

There were no transactions during the period between the charity and a related party of any trustee. This is with the exception of one director being an elected member of the local authority which is a principal funder of the charity.

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## DIRECTORS' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2011

---

### Objectives and Activities

#### **Objectives**

The company's principal activity is the promotion of community development, health and environmental improvement initiatives in Auchinleck.

#### **Aims**

The Directors see their role as encouraging the regeneration of Auchinleck, through a range of activities including community gardening and youth engagement projects.

#### **Significant Activities**

During the period projects managed by ACDI staff and directors have included:

#### **Environmental Improvements**

8 community garden projects have now been completed and these provide social and recreation spaces for residents to enjoy.

#### **Trim Trail**

The Trim Trail was officially opened on 7 August, 2010 and has proved to be popular and well used.

#### **Future Jobs Fund**

Staff have been used to resource existing projects and further develop the activities of ACDI. An environmental "Hit Squad" set up to provide a care and repair service to elderly and infirm, again proved to be a productive and popular venture.

#### **Auchinleck "Alive and Kicking" Music Festival**

During the period there were 2 music festivals and gala days, which ran during August 2010 & 2011. The three main venues for the festivals featured The MacDonald Bros, Eric Faulkner (ex-Bay City Rollers), The Fureys with Davey Arthur and more performing. All pubs and clubs in the village were full with local residents with traditional music provided and this proved to be a huge success.

#### **Geodesic Domes (Community Enterprise Project)**

The project provides a centre for the propagation of plants which are used to make environmental improvements across the village.

#### **Plans for Future Periods**

- Proposed purchase of old Art Deco café in Main Street, Auchinleck
- Youth Hub
- Health Food Initiative

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## DIRECTORS' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2011

---

### Financial Review

#### **Reserves policy**

The Board would ideally maintain a minimum of 3 months running costs.

#### **Review of Financial Year**

The net excess of expenditure over income for the period was £25,337 (2010: net excess income over expenditure £24,918). Total funds carried forward at 30 September 2011 were £34,162 (2010: £59,499) including £30,000 net book value of fixed assets, which has been allocated to a separate designated fund. The notes to the financial statements contain a detailed statement of financial activities that further analyse the restricted and unrestricted funds and sources of related income.

#### **Statement of trustees' responsibilities**

The trustees (who are also directors of Auchinleck Community Development Initiative for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

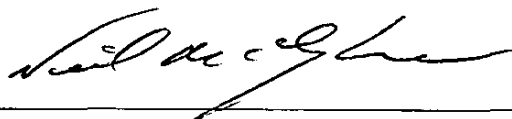
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Board on 26 June, 2012 and signed on its behalf by:

Neil McGhee  
Director



# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

---

I report on the accounts of the charity for the period ended 30 September 2011, which are set out on pages 2 to 10.

### 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 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.

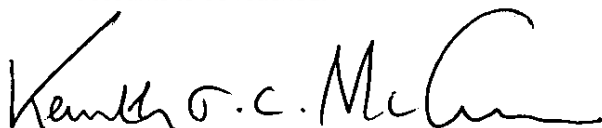
### Basis of independent examiner's statement

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 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:
  - 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 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.



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

JRD LLP  
Chartered Accountants  
11 Portland Road  
Kilmarnock  
KA1 2BT

26 June, 2012

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 30TH SEPTEMBER 2011

	Restricted Funds	Unrestricted General Funds	Unrestricted Designated Funds	Total Funds 30.09.11 (18 months)	Total Funds 31.03.10 (12 months)
	£	£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	184,462	14,918	-	199,380	45,800
Investment income	-	33	-	33	8
Incoming resources from charitable activities	7,549	12,504	-	20,053	4,083
Other incoming resources	-	2,865	-	2,865	-
<b>Total Incoming Resources</b>	<b>192,011</b>	<b>30,320</b>	<b>-</b>	<b>222,331</b>	<b>49,891</b>
<b>Resources Expended</b>					
Costs of generating funds	-	335	-	335	575
Charitable activities	186,844	54,632	4,888	246,364	23,371
Governance costs	-	969	-	969	1,027
<b>Total Resources Expended</b>	<b>186,844</b>	<b>55,936</b>	<b>4,888</b>	<b>247,668</b>	<b>24,973</b>
<b>Net Incoming/(Outgoing) Resources Before Transfers</b>	<b>5,167</b>	<b>(25,616)</b>	<b>(4,888)</b>	<b>(25,337)</b>	<b>24,918</b>
Gross transfers between funds	(13,934)	13,934	-	-	-
<b>Net Movement In Funds</b>	<b>(8,767)</b>	<b>(11,682)</b>	<b>(4,888)</b>	<b>(25,337)</b>	<b>24,918</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	9,800	14,811	34,888	59,499	34,581
<b>Total Funds Carried Forward</b>	<b>1,033</b>	<b>3,129</b>	<b>30,000</b>	<b>34,162</b>	<b>59,499</b>

An analysis of Incoming Resources and Resources Expended is included at Note 11 to the financial statements.

Resources expended are allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (d) to the financial statements.



# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## BALANCE SHEET AS AT 30 SEPTEMBER 2011

Company Registration No. SC284546 (Scotland)

	Notes	30.09.11		31.03.10	
		£	£	£	£
<b>Fixed Assets</b>	<b>5</b>		30,000		34,888
<b>Current assets</b>					
Debtors and prepayments	<b>6</b>	4,604		891	
Cash at bank and in hand	<b>7</b>	<u>24,762</u>		<u>26,141</u>	
		29,366		27,032	
Creditors: amounts falling due within one year	<b>8</b>	<u>(1,854)</u>		<u>(2,421)</u>	
Net current assets			<u>27,512</u>		<u>24,611</u>
Net assets less current liabilities			57,512		59,499
Deferred income	<b>9</b>		<u>(23,350)</u>		-
Total assets less current liabilities			<u><b>34,162</b></u>		<u><b>59,499</b></u>
<b>Funds of the charity</b>					
Restricted income funds	<b>10/11</b>		1,033		9,800
Unrestricted income funds:					
General fund	<b>10/11</b>	3,129		14,811	
Designated fund	<b>10/11</b>	<u>30,000</u>		<u>34,888</u>	
Total unrestricted funds			33,129		49,699
<b>Total charity funds</b>			<u><b>34,162</b></u>		<u><b>59,499</b></u>

In preparing these financial statements:

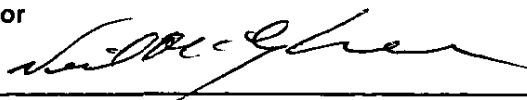
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

The directors acknowledge their responsibilities for:

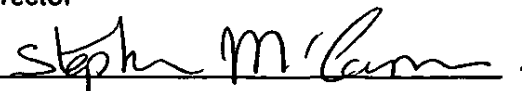
- ensuring that the company keeps accounting records which comply with Section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements were approved by the Board on 26 June, 2012 and signed on its behalf by:

Neil McGhee  
Director



Stephen McCarron  
Director



# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 30 SEPTEMBER 2011

	Notes	30.09.11 (18 months) £	£	31.03.10 (12 months) £	£
<b>Income</b>					
Grants and donations	11	199,380		45,800	
Other income	11	22,918		4,083	
Bank interest	11	33		8	
			222,331		49,891
<b>Expenditure</b>					
Staff costs		113,084		694	
Staff training		228		494	
Project costs - Geodome		14,671		-	
Project costs - Trim trail		30,437		-	
Project costs - Youth project		3,411		-	
Project costs - Eden project		1,088		-	
Festival and gala day costs - 2010		21,668		-	
Festival and gala day costs - 2011		24,674		-	
Plants		6,032		3,715	
Rent		-		100	
Insurance		1,778		1,247	
Heat and light		1,206		575	
Directors expenses		249		340	
Vehicle expenses		4,548		1,646	
Travel expenses		430		-	
Repairs and maintenance		88		338	
Postage and stationery		401		-	
Telephone		380		-	
Computer costs		40		-	
Advertising		335		575	
Subscriptions		210		-	
Events and hospitality		664		566	
Sundry expenses		1,079		475	
Accountancy and Independent Examiner's fees		1,530		687	
Payroll bureau		534		176	
Legal and professional fees		21		1,894	
Feasibility studies		13,992		-	
Sub-contracted Development Officer		-		11,451	
Bank interest		2		-	
Depreciation	5	4,888		-	
			247,668		24,973
<b>Excess (Expenditure)/Income for Period</b>			<b>(25,337)</b>		<b>24,918</b>
Fund balances brought forward			59,499		34,581
<b>Fund balances carried forward</b>			<b>34,162</b>		<b>59,499</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2011**

---

**1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the 18 month period to 30 September 2011. The comparative figures were prepared for the year to 31 March 2010.

**(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

**(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

**(c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

## AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2011

---

#### 1 Accounting policies (continued)

##### (d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and grants.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fees and costs linked to the strategic management of the charity which are voluntary other than Trustees' travelling expenses reimbursed.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time pro-rata.

##### (e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 4 years in respect of Motor Vehicles. Geo-dome assets had not previously been depreciated but the Board has now agreed an estimated usual life of 25 years with a retrospective charge being applied from 2007/08.

#### 2 Staff costs and numbers

Staff costs were as follows:

	30.09.11	31.03.10
	£	£
Salaries and wages	109,421	665
Social security costs	3,663	29
	<u>113,084</u>	<u>694</u>

The number of employees during the period was 22 on a head-count basis (2010: 3).

#### 3 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the period. Expenses amounting to £249 were reimbursed to one Trustee (2010: £268 to one Trustee).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period. This is with the exception of one Trustee being an elected member of the local authority which is a principal funder.

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2011

### 4 Taxation

The company is registered as a Scottish charity and no corporation tax liability arises. The company is not VAT registered and irrecoverable VAT is allocated to the relevant category of expenditure.

### 5 Tangible fixed assets

	Motor Vehicle £	Geo-Dome Assets £	Total £
<b>Cost</b>			
At 1 April 2010	14,000	34,888	48,888
Additions	-	-	-
At 30 September 2011	14,000	34,888	48,888
<b>Depreciation</b>			
At 1 April 2010	14,000	-	14,000
Charge for the period (note 1e)	-	4,888	4,888
At 30 September 2011	14,000	4,888	18,888
<b>Net book value</b>			
At 30 September 2011	-	30,000	30,000
<b>Net book value</b>			
At 31 March 2010	-	34,888	34,888

### 6 Debtors and prepayments

	30.09.11 £	31.03.10 £
Staff loans	2,070	-
Other debtors	1,677	-
Prepaid insurance	857	891
	<b>4,604</b>	<b>891</b>

### 7 Bank and cash balances

	30.09.11 £	31.03.10 £
Bank account - Main	7,977	26,000
Bank account - Festival	8,323	-
Bank account - Wages	8,289	-
Cash balances	173	141
	<b>24,762</b>	<b>26,141</b>

### 8 Creditors : amounts falling due within one year

	30.09.11 £	31.03.10 £
Wages and PAYE	444	694
Accrued charges	1,410	1,727
	<b>1,854</b>	<b>2,421</b>

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2011

### 9 Deferred Income

	Coalfields Regeneration Trust £	East Ayrshire Council £	Total £
Grant received during period	10,100	24,300	34,400
Released to income & expenditure account	(5,050)	(6,000)	(11,050)
Balance carried forward	<u>5,050</u>	<u>18,300</u>	<u>23,350</u>

The deferred income relates to funding received in advance for the 2011/12 fiscal year.

### 10 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	30,000	30,000
Current Assets	6,083	23,283	-	29,366
Current Liabilities	-	(1,854)	-	(1,854)
Deferred Income	(5,050)	(18,300)	-	(23,350)
Net Assets	<u>1,033</u>	<u>3,129</u>	<u>30,000</u>	<u>34,162</u>

In addition to the above fixed assets figure (see note 5), the following contributions by East Ayrshire Council are not included in the accounts.

a) Computer equipment owned by East Ayrshire Council is utilised free of charge on the former BTCV project.

b) 2 geodesic greenhouses and 3 20ft shipping containers have been provided by East Ayrshire Council.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2011

11 Analysis of Statement of Financial Activities

Incoming Resources	Future Jobs Fund	Festival 2010	Festival 2011	Trim 2011	Youth Project	Eden Project	Feasibility Studies	Restricted Funds	Unrestricted General Fund	Unrestricted Designated Fund	Total Unrestricted Funds	Total Funds 30.09.11 (18 months)	Total Funds 31.03.10 (12 months)
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Incoming resources from regulated funds:</b>													
<i>Voluntary income</i>													
Coalfields Regeneration Trust	23,202	-	-	-	-	-	-	23,202	-	-	-	23,202	10,000
Coalfields Regeneration Fund	-	-	-	-	-	-	-	-	-	-	-	-	500
East Ayrshire Council	88,362	-	4,500	29,665	-	-	-	122,547	13,668	-	13,668	136,215	25,500
Awards for All	-	-	-	-	-	-	-	-	-	-	-	-	9,800
Big Lottery	-	-	-	-	-	-	9,500	9,500	-	-	-	9,500	-
Minerals Trust	-	14,713	13,000	-	-	-	-	27,713	-	-	-	27,713	-
DTA Scotland	-	-	-	-	-	-	-	-	1,250	-	1,250	1,250	-
SUS IT Our Plus	-	-	-	-	-	1,500	-	1,500	-	-	-	1,500	-
	111,564	14,713	17,500	29,665	-	1,500	9,500	184,462	14,918	-	14,918	199,380	45,800
<i>Investment income</i>													
Bank Interest	-	-	-	-	-	-	-	-	33	-	33	33	8
	-	-	-	-	-	-	-	-	33	-	33	33	8
<b>Incoming resources from charitable activities:</b>													
Festival income	-	3,784	3,765	-	-	-	-	7,549	-	-	-	7,549	-
Sales and other work done	-	-	-	-	-	-	-	-	12,504	-	12,504	12,504	4,083
	-	3,784	3,765	-	-	-	-	7,549	12,504	-	12,504	20,053	4,083
<b>Other incoming resources</b>													
Other income	-	-	-	-	-	-	-	-	2,865	-	2,865	2,865	-
	-	-	-	-	-	-	-	-	2,865	-	2,865	2,865	-
<b>Total Incoming Resources</b>	<b>111,564</b>	<b>18,497</b>	<b>21,265</b>	<b>29,665</b>	<b>-</b>	<b>1,500</b>	<b>9,500</b>	<b>192,011</b>	<b>30,120</b>	<b>-</b>	<b>30,120</b>	<b>222,331</b>	<b>49,891</b>
<b>Resources Expended</b>													
<b>Cost of generating funds:</b>													
Costs of generating voluntary income	-	-	-	-	-	-	-	-	335	-	335	335	575
<b>Charitable activities:</b>													
Charitable expenditure	91,574	21,068	24,674	30,437	3,411	1,088	-	172,852	53,267	-	53,267	226,119	9,850
Support costs	-	-	-	-	-	-	13,952	13,952	1,365	4,888	6,253	20,245	13,521
	91,574	21,068	24,674	30,437	3,411	1,088	13,952	186,844	54,632	4,888	59,520	246,364	23,371
<b>Governance costs</b>													
	-	-	-	-	-	-	-	-	969	-	969	969	1,027
<b>Total Resources Expended</b>	<b>91,574</b>	<b>21,068</b>	<b>24,674</b>	<b>30,437</b>	<b>3,411</b>	<b>1,088</b>	<b>13,952</b>	<b>186,844</b>	<b>55,936</b>	<b>4,888</b>	<b>60,824</b>	<b>247,668</b>	<b>24,973</b>
<b>Net Incoming/(Outgoing) Resources Before Transfers</b>	<b>19,990</b>	<b>(3,171)</b>	<b>(3,409)</b>	<b>(752)</b>	<b>(3,411)</b>	<b>412</b>	<b>(4,492)</b>	<b>5,167</b>	<b>(25,616)</b>	<b>(4,888)</b>	<b>(30,504)</b>	<b>(25,337)</b>	<b>24,918</b>
<b>Transfers</b>													
Gross transfer between funds	(29,169)	3,171	3,409	752	3,411	-	4,492	(13,934)	13,934	-	13,934	-	-
	(9,179)	-	-	-	-	412	-	(8,767)	(11,682)	(4,888)	(16,570)	(25,337)	24,918
<b>Net Movement in Funds</b>													
Reconciliation of funds	9,800	-	-	-	-	-	-	9,800	14,811	34,868	49,699	59,499	34,581
Total funds brought forward	621	-	-	-	-	412	-	1,033	3,129	30,000	33,129	34,162	59,499
<b>Total Funds Carried Forward</b>													

# AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2011

### 12 Analysis of Resources Expended

	Cost of Generating Funds	Charitable Expenditure	Support Costs	Governance Costs	Total Funds 30.09.11 months)	Total Funds 31.03.10 (12 months)
	£	£	£	£	£	£
<b>Restricted Funds</b>						
Staff costs	-	91,574	-	-	91,574	-
Project costs - Trim trail	-	30,437	-	-	30,437	-
Project costs - Youth project	-	3,411	-	-	3,411	-
Project costs - Eden project	-	1,088	-	-	1,088	-
Festival and gala day costs - 2010	-	21,668	-	-	21,668	-
Festival and gala day costs - 2011	-	24,674	-	-	24,674	-
Feasibility studies	-	-	13,992	-	13,992	-
Sub-contracted Development Officer	-	-	-	-	-	11,451
	-	172,852	13,992	-	186,844	11,451
<b>Unrestricted General Fund</b>						
Staff costs	-	21,510	-	-	21,510	694
Staff training	-	228	-	-	228	494
Project costs - Geodome	-	14,671	-	-	14,671	-
Plants	-	6,032	-	-	6,032	3,715
Rent	-	-	-	-	-	100
Insurance	-	1,778	-	-	1,778	1,247
Heat and light	-	1,206	-	-	1,206	575
Directors expenses	-	-	-	249	249	340
Vehicle expenses	-	4,548	-	-	4,548	1,646
Travel expenses	-	430	-	-	430	-
Repairs and maintenance	-	88	-	-	88	338
Events and hospitality	-	664	-	-	664	566
Sundry expenses	-	1,081	-	-	1,081	475
Postage and stationery	-	401	-	-	401	-
Telephone	-	380	-	-	380	-
Computer costs	-	40	-	-	40	-
Advertising	335	-	-	-	335	575
Subscriptions	-	210	-	-	210	-
Accountancy and Independent Examiner's fees	-	-	449	720	1,169	687
Payroll bureau	-	-	893	-	893	176
Legal and professional fees	-	-	21	-	21	1,894
Bank interest	-	-	2	-	2	-
	335	53,267	1,365	969	55,936	13,522
<b>Unrestricted Designated Fund</b>						
Depreciation	-	-	4,888	-	4,888	-
<b>Total Resources Expended</b>	<b>335</b>	<b>226,119</b>	<b>20,245</b>	<b>969</b>	<b>247,668</b>	<b>24,973</b>