

COMPANY REGISTRATION NUMBER: SC289114

CHARITY REGISTRATION NUMBER: SC036894

**Cairngorms Christian Centre**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2018**

# **Cairngorms Christian Centre**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2018**

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# **Cairngorms Christian Centre**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 March 2018**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2018 .

#### **Reference and administrative details**

**Registered charity name** Cairngorms Christian Centre

**Charity registration number** SC036894

**Company registration number** SC289114

**Principal office and registered office** The Brae  
Kincraig  
Inverness-shire  
PH21 1QD

#### **The trustees**

Mr N W Goss

Mr G M Orr

Mr W J Steele

Rev. R C Whyte

Mr R C Wylie

Mrs W Grierson

Mr D F Hull

(Appointed 17 July 2018)

Ms D Mutasa

(Appointed 17 July 2018)

**Company secretary** Mr W J Steele

**Independent examiner** Iain Cullens Forsyth CA  
Forsyth Accounting Practice Ltd  
The Old Schoolhouse  
Rothiemurchus  
Aviemore  
Scotland  
PH22 1QH

**Structure, governance and management**

The Company is Limited by Guarantee and not having a share capital and the governance and management of the Company is in accordance with those set out in its Memorandum and Articles of Association issued at the date of Incorporation on 18th August 2005.

**Objectives and activities**

As described in the Memorandum of Association of Cairngorms Christian Centre , the Company's objects are 'to advance the understanding of the Christian religion in the Badenoch and Strathspey area and to provide visitors with the opportunity for spiritual renewal and refreshment'.

In furtherance of that object the Company's activities will provide accommodation and other facilities to visitors at the Centre, which the Company leases from the Church of Scotland. The Directors will fundraise according to the conditions laid out within the Memorandum of Association to enable the Company to fulfil its objects responsibly.

Day to day running of the Centre is undertaken by Cairngorms Christian Trading Ltd, a Private Company Limited by Shares which has covenanted all its trading profit to the Cairngorms Christian Centre as described in item 6 of the Memorandum of Association of the Trading Company.

## **Achievements and performance**

Over the years, the management has built on the client base achieved after the re-opening of the Centre. In the period of these accounts, of the bookings taken for the year, we have continued to see some growth in the number of new clients. We have also continued to fulfil our intention to present visitors with a resource where all the facilities and opportunities we set out to offer are available at reasonable cost. This object has been achieved and having agreed to only irregular and minimal rate increases, the Directors continue to feel it is appropriate to maintain the tariff rises on a similar basis, thus making the facility fairly priced and accessible to as many people as possible. This decision will be reviewed annually taking into account trading conditions and trends current at the time of review.

In total, during the year period up till end March 2018, we have welcomed 5410 customers, a very pleasing almost 8% higher than the previous year. While this is the second year's occupancy increase it seems to suggest perhaps there is a new confidence amongst groups to 'invest' in short breaks. Of those who have visited in the current year, many are returning groups, couples or individual guests. The Directors are encouraged by these statistics, together with good reports and feedback from Centre users.

Although it was felt in the past that some group leaders have cancelled bookings because a significant proportion of members withdrew for financial reasons, it appears others have begun using the Centre, discovering the facilities offered whilst seeking out lower cost accommodation. This change continues to account for the increase in the new client base. When the Centre re-opened some years ago, it welcomed back a group from a church in Germany and, so far, they continue to return annually. Already, and despite Brexit concerns our German friends have made an advanced booking for a visit later in 2018. The Directors, of course, recognise that even the most loyal of support will come to an end at some point and thus they continue to explore all opportunities to maintain and even increase user numbers by recruiting replacements for any group which can no longer muster sufficient numbers to justify their continued support of the facilities in Kincaid.

We have continued to enjoy a growth in business among University and other education groups who support us well with future bookings. During the period of these accounts, we are pleased to have noted continued interest from young people's groups like Brownies, Girl's Brigades and Guides. Interest among these organisations has generated additional forward bookings both from groups who have already stayed and those who have received recommendation from them to use the Centre.

We continue to receive excellent repeat bookings; these, together with newly acquired business have encouraged us that, at least in part, we are achieving our goals of value, standards and service. We have commented in recent years that we have noticed that, whilst bookings are being made, they are often for smaller numbers. In part this continues to be the case, reflecting the fact that while some improvement is obvious, the nation hasn't yet fully recovered from the effects of the recent economic crisis. It also seems to reflect changing attitudes towards organised group activities. Recognising concerns around ongoing Brexit issues and looking forward to the coming years the Directors feel the issue should have little overall effect on the Centre. However, they continue to monitor comments - particularly from our German client base.

As mentioned before, the Directors seek customer feedback, thus we continue to maintain a visitor's comments facility and are very encouraged by the consistently complimentary comments received both from existing and new clients alike. The following extract is from the Managers report to the Board and quotes comments received from users during the accounting period -

"Every group expresses at some point during their visit something that has 'made' their stay „best night's sleep for a long time“, 'this is a super place'„'I've never known such peace'„'I have had so much that I was carrying lifted from me'„...'we'll be back'„"

The Board continues to be cautious but is hoping that growth, year on year, should be achievable. Caution is wise, but we are pleased to have seen our visitor numbers increase, as reported earlier. In that regard, the Board wishes to acknowledge its gratitude to the manager and her colleagues in rising to the challenge of more work and answering more frequent calls to duty thus allowing the business to maintain its excellent level of service and customer satisfaction

Witnessed by the comments above, we believe, particularly in light of current and forward bookings, that we have largely maintained our client base while successfully generating new enquiries and firm new business, both of which we hope will continue in years to come.

We always work at maintaining responsible cost control of the overheads at the Centre and continue to work at improving and upgrading the facilities.

The Centre, along with everyone else, has been subject over a prolonged period to significant rises in fuel purchase costs, which although having slipped back a little, we feel will not stay in that position for long and so are looking to future, continued good management. We are being as creative as possible in controlling heat consumption and we continue to monitor its use regularly. Purchasing economies, particularly by supporting longer term contracts for supplies of electricity, are made where possible but the Board recognises, too, that we cannot carelessly make further cut backs without risk of damaging or reducing the level of the service we offer.

As the Centre continues to be well used and, since a large percentage of our business includes welcoming younger folk, consequential 'wear and tear' damage continues to be experienced. Work to counter the damage, as well as on-going maintenance has been undertaken - where necessary, by qualified professionals and, where appropriate, voluntarily by Trustees and members of the local church community. These works, together with many smaller items that have been upgraded represent, we hope, a significant effort towards good stewardship of the property.

Continuing planned maintenance and upgrades at and around the Centre have been well received and widely acknowledged by users as bringing the Centre up to a much better overall standard.

We believe the Centre to be fully compliant and up to date with tests ensuring we are in line with fixed electrical and fire regulations. PAT testing of small electrical items is up to date.

We continue to work to satisfy all the regulatory concerns of Health & Safety, Fire Certification, all necessary safety and maintenance checks to ensure we fulfil requirements of common-sense 'best practise' in business. To that end we undertake annual major risk assessments along with regular 'on the job' assessments as necessary.

The Directors appreciate the significant additional work load undertaken by the Manager to ensure the Centre's compliance with new GDPR regulations coming into force in May 2018 including the forming of an appropriate Privacy Statement, GDPR Policy document and suitable amendments to Centre booking forms

Continued ground maintenance has significantly enhanced the appearance of the exterior of the building for users; staff and local community alike as well as helping maintain effective and unobstructed fire escape routes from all parts of the building. The Board would particularly like to mention Mr. David Shaw whose continuing and enthusiastic volunteer work in these areas is much appreciated.

As reported in previous years, the refurbished garage continues to be used by Centre guests, the local church and prayer groups. It is still a well used venue for people within the local community of Kinraig. Since late 2009, the local 'Under 5s Playgroup', which operates under the auspices of The Highland Council, needed an extra day's use of the local church hall. This displaced another hall user

and the Centre continues to offer hospitality to that group thus freeing the church hall for the Playgroup organisers -that continues to be the case.

We continue to offer parking facilities free of charge for regular community events and are happy to allow the local church to freely use our facilities for, amongst others, fund raising activities for an AIDS Hospital it supports in Uganda.

The Directors continue to monitor Client's comments and suggestions mentioned earlier to ensure, wherever practicable, that further improvements are made to the facilities.

As ever, the Centre Directors value highly the input all staff members make to the smooth running of the unit and hold all staff in very high regard. During the year the Directors felt it would be appropriate to increase staff salaries as a tangible demonstration of that regard.

As much as the Directors are anxious to ensure a good level of continuity of use, they are also conscious of the need of succession planning so that matters will be in hand should senior staff seek to move towards eventual retirement.

## Financial review

The Centre is extremely grateful for the small donations received from private individuals and members of visiting groups, together with a donation from the church given as thanks for the continued use of the Centre and converted garage mentioned elsewhere in this note. The Directors extend their thanks to all these donors and particularly also wish to give thanks for all the voluntary work which is so generously contributed by its many supporters.

In previous years donations have been made specifically for, or have been 'ring-fenced' by the Directors for, use as an access fund through which people with limited resources will be made welcome to stay at the Centre at significantly reduced costs. Whilst this access fund has not received any specific donations during this accounting period, the Directors have agreed that they will continue to make funds available so that the programme of subsidies may continue. Action has been taken throughout the year to ensure potential beneficiaries are aware of the existence of the Fund. This Access fund has been used by several groups from the Church of Scotland Social Care Council organisation 'CrossReach' and, in particular, by those who are travelling a road of rehabilitation after treatment for addictions. Additionally, during this year the fund has been used to assist Bethany Christian Trust service user groups as well as, among others, various low income guests, charities and those in need of respite. In the period of these accounts a modestly increased total of £3537 was released by the Directors.

Reporting historically, at the beginning of its life, the Centre Directors successfully approached several organisations applying for grants to help with the work of the charity. Whilst we have not repeated that process during recent years, it was the intention of the Directors so to do, at least in part, in 2012. It was felt then that it might be wiser to enrol professional help and to that end the Directors engaged in preliminary dialogue with an organisation which sources benefactors and attracts funds on a commission basis. The Directors felt such an approach may be more cost and time effective, using organisations that hold specific, researched databases. This project was put on hold during the period of those past accounts when an opportunity arose to engage with the Church of Scotland which seemed prepared to help with a grant towards costs of upgrading facilities at the Centre - this grant was a much appreciated expression of goodwill and paid following agreement which was reached with them late in 2014. The grant, was, in part used to replace the cookers, while other projects, scheduled for the next financial year, were already in the planning stage. On the basis of that grant, the Board considered that it would be inappropriate, at that time, to embark on a fund raising programme. The noting of this brief history continues to be important since, during early 2016, the Board, working together with its landlords, the Church of Scotland, has renegotiated downwards the rental fee payable and which now brings that rental amount in line with figures calculated by DM Hall, Chartered Surveyors, which organisation the Church of Scotland commissioned to undertake a survey. This rental cost reduction, for which the Board is grateful, means that no further fundraising activities will be undertaken in the near future and the savings will allow plans to maintain room rates at a modest level for year 2018/19 and upgrade the facility further - all without the need to seek other funds. The latter position has been and will continue to be reviewed annually by the Board.

In accordance with the Company's Articles of Association, the Directors did not receive any fees or remuneration nor did they receive any expenses during the year.

At the end of its financial year, the Company Cairngorms Christian Trading Ltd. will make trading residues available to the Centre Company.

Fundraising when appropriate, donations and the work of Cairngorms Christian Trading Ltd. are the sources of income for the Centre.



### **Plans for future periods**

Among other smaller projects, we plan to continue upgrading more of the double glazing in 2018/19 following on from the first phase as mentioned earlier in this report. This plan will fulfil the suggestion made in last year's accounts that the work of this second phase would have been completed in 2018 .

We hope during the coming years to continue with the marketing operation we have already put in place. Over the years, we have made visits carrying publicity and advertising material to various Christian meetings, local community, church and other cross-denominational events all of which have had but modest success. Our website was refreshed and updated and more material will be added as appropriate. The website will continue to be maintained during the next financial year. Following previous years deliberations, the Board have, so far, continued to feel it is better not to pursue use of social media sites. We recognise that the best form of advertising for a project such as ours is still 'word of mouth' and as we regularly hear of people commending the Centre to others we feel it is important to do our best to maintain levels of both service and standard. This, we feel, is a productive and inexpensive form of advertising and is in keeping with the traditions of the Centre.

As mentioned previously in this document we continue to use a 'comments from visitors' facility so we can also measure our performance by our visitor's observations. We are pleased these comments have been largely very positive and are encouraged by visitors/users. We are also pleased to report that any query points raised by Centre users are addressed. We are particularly pleased with very positive feedback received from users and from organisations like CrossReach for whom a break at the Centre represents a 'breath of fresh air' in their guest's lives - they value the Centre and we, in turn, value their being with us.

The Board has valued wide ranging contributions made by all Directors in the past and are conscious that the time has come to add new blood to the existing Board. The Directors have been actively considering who might be suitable and approachable and have happily identified two individuals; Ms Doreen Mutasa and Mr David Hull will become new members, joining the Board in July 2018.

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 3 December 2018 and signed on behalf of the board of trustees by:

Mr W J Steele

Charity Secretary

# Cairngorms Christian Centre

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Cairngorms Christian Centre

#### Year ended 31 March 2018

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I report to the trustees on my examination of the financial statements of Cairngorms Christian Centre ('the charity') for the year ended 31 March 2018.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Independent examiner's statement**

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Iain Cullens Forsyth CA Independent Examiner

Forsyth Accounting Practice Ltd The Old Schoolhouse Rothiemurchus Aviemore Scotland PH22 1QH

3 December 2018

**Cairngorms Christian Centre**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2018**

		2018		2017
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	13,370	13,370	426
		-----	-----	---
<b>Total income</b>		13,370	13,370	426
		-----	-----	---
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	223	223	200
		-----	-----	---
<b>Total expenditure</b>		223	223	200
		-----	-----	---
<b>Net income and net movement in funds</b>		13,147	13,147	226
		-----	-----	---
<b>Reconciliation of funds</b>				
Total funds brought forward		53,867	53,867	53,641
		-----	-----	-----
<b>Total funds carried forward</b>		67,014	67,014	53,867
		-----	-----	-----

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Cairngorms Christian Centre**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2018**

		2018		2017
	Note	£	£	£
<b>Current assets</b>				
Debtors	12	35,442		22,295
Cash at bank and in hand		31,772		31,772
		-----		-----
		67,214		54,067
<b>Creditors: amounts falling due within one year</b>	13	200		200
		-----		-----
<b>Net current assets</b>			67,014	53,867
			-----	-----
<b>Total assets less current liabilities</b>			67,014	53,867
			-----	-----
<b>Net assets</b>			67,014	53,867
			-----	-----
<b>Funds of the charity</b>				
Unrestricted funds			67,014	53,867
			-----	-----
<b>Total charity funds</b>	14		67,014	53,867
			-----	-----

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3 December 2018 , and are signed on behalf of the board by:

Mr W J Steele

Trustee

# **Cairngorms Christian Centre**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2018**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is The Brae, Kinraig, Inverness-shire, PH21 1QD.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

## Resources expended

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

## Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

### 4. Limited by guarantee

The company is limited by guarantee. The liability of members in the case of winding up is limited to a sum not exceeding £1.

### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
<b>Donations</b>				
Donations	13,370	13,370	426	426
	-----	-----	----	----

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Support costs	223	223	200	200
	----	----	----	----

### 7. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2018 £	Total fund 2017 £
Governance costs	223	223	200
	----	----	----

### 8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2018 £	Total 2017 £
Governance costs	200	200	200
	----	----	----

### 9. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	200	200
	----	----

### 10. Staff costs

There were no employees or staff costs in the period.

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**12. Debtors**

	2018	2017
	£	£
Other debtors	35,442	22,295

**13. Creditors: amounts falling due within one year**

	2018	2017
	£	£
Accruals and deferred income	200	200

**14. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
General funds	53,867	13,370	(223)	67,014

	At 1 April 2016	Income	Expenditure	At 31 March 2017
	£	£	£	£
General funds	53,641	426	(200)	53,867

**15. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds
	£	£
Current assets	67,214	67,214
Creditors less than 1 year	(200)	(200)
<b>Net assets</b>	67,014	67,014

	Unrestricted Funds	Total Funds
	£	£
Current assets	54,067	108,134
Creditors less than 1 year	(200)	(400)
<b>Net assets</b>	53,867	107,734



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