Charity number SC033900
Company Number SC381245

Lairg & District Learning Centre
(A company limited by guarantee)

Directors' Report and Financial Statements

For the year ended 30th June 2016

THURSDAY
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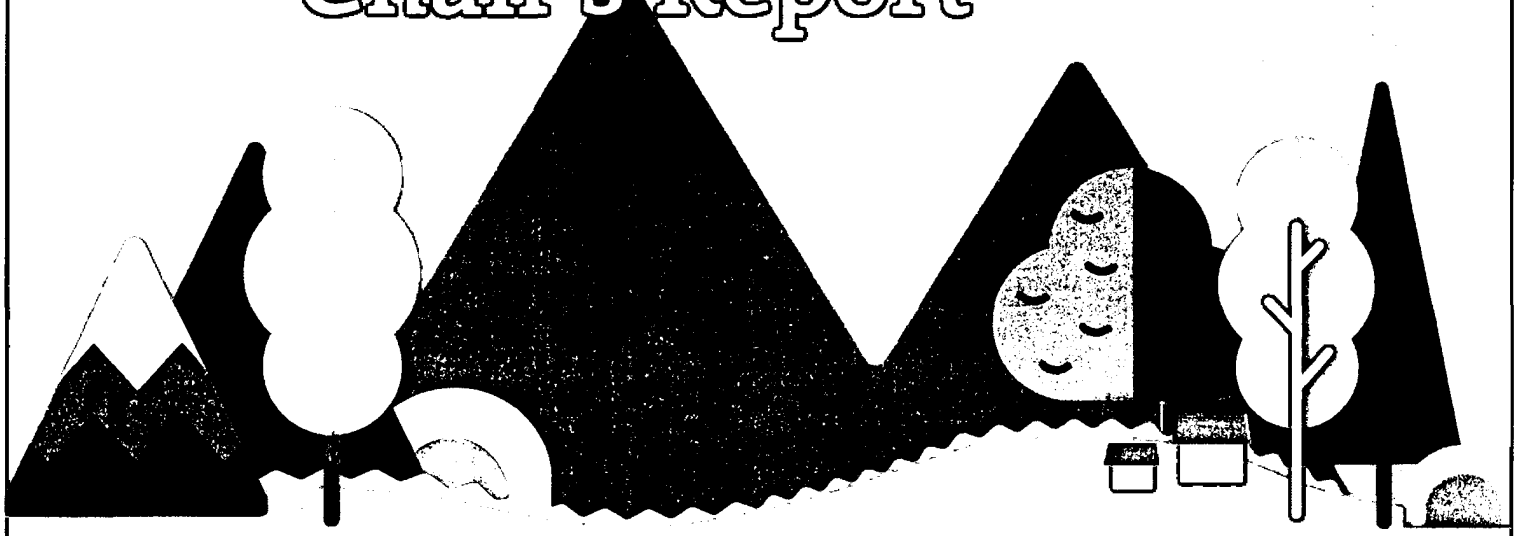
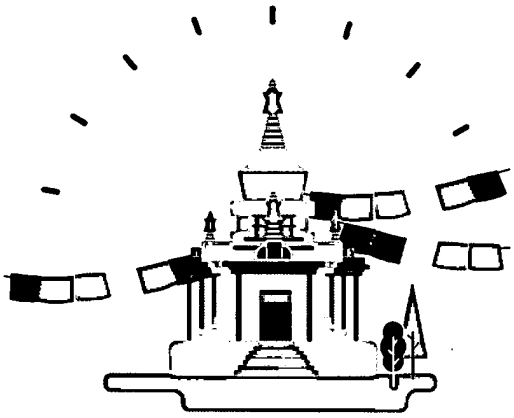
SCT 09/03/2017 #34
COMPANIES HOUSE

Lairg and District Learning Centre: Chair's Report

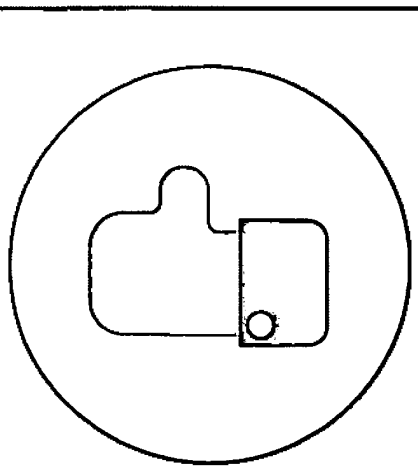


Registered Charity No. SC033900, Lairg Learning Centre, School House, Lairg, Sutherland, IV27 4DD

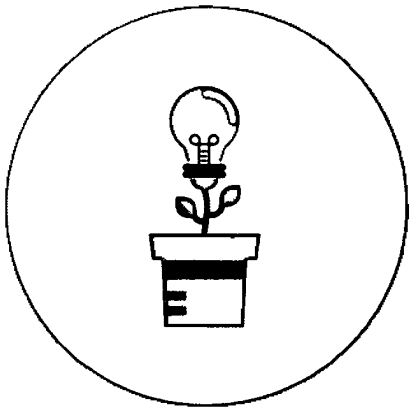
OUR HIGHLIGHTS



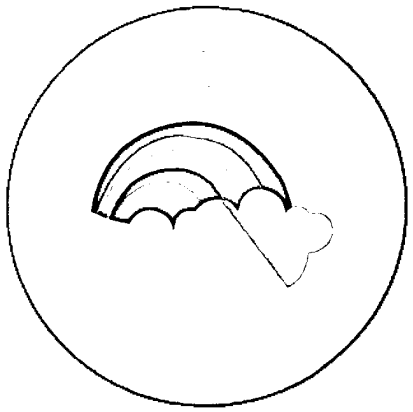
Huge increase in number of classes offered



Several successful funding applications

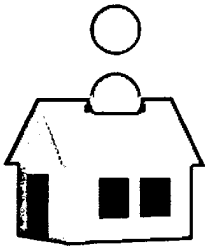


Retaining fantastic staff, retaining great potential



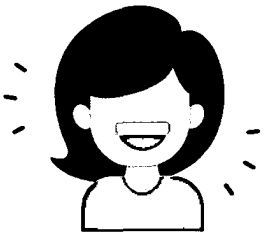
Exploring many new opportunities

Some examples to shout about



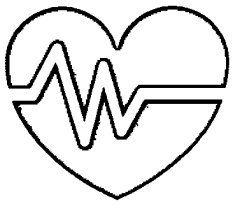
Our Courses

- Prospectus has doubled in size
- 37 craft workshops, 83 educational classes
- 44 certificated courses



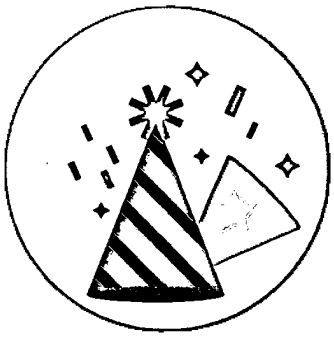
Our Funding

- Funding from Achany, Eon, Highland Council, Robertson Trust, Bord na Gaidhlig, Foundation Scotland, Lairg Wind farm, Muirhall/Caplich



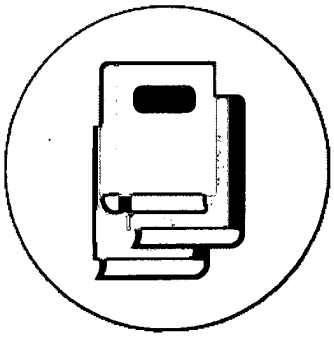
Our partners

- Highland Council Employability
- Skills Development Scotland
- High Life Highland
- Pultneytown Peoples' Project
- Caithness Chamber of Commerce



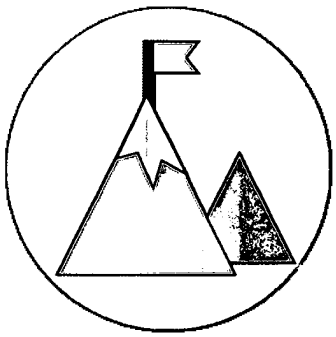
Our fab events

- Jobs Fair focussing on employability: Lairg
- Spring Fair in Bonar Bridge
- Autumn Fair in Lairg



Key opportunities

- Public sector tenders
- Partnership with Skills Development Scotland
- Kyle of Sutherland Apprenticeship Scheme



Our challenges

- Meeting demand
- Creating space for growth
- Securing stable funding

our board

Rita Orr, Anne Morrison, Mary Black, Lily Byron, Marjorie Mackenzie, Irene Mackintosh, Diane Naman, Sanaa McLeod, Doreen Mackay, Adrian Owen and Morag MacDonald

Our mission

To advance the education of the residents of Central Sutherland by providing or assisting in the provision of facilities for Life and Learning.

Lairg & District Learning Centre
(A company limited by guarantee)

Legal and administrative information

The company is constituted as a company limited by guarantee and is governed in accordance with its Memorandum and Articles of Association.

Charity number	SC033900
Company Number	SC381245

Registered Office

Lairg & District Learning Centre
Main Street
Lairg
Sutherland
IV27 4DD

Trustees

Mrs Doreen Mackay (Lairg)
Mrs Rita Orr (Lairg)
Mrs Lily Byron (Rosehall)
Mrs Marjorie MacKenzie (Rogart)
Mrs Sanaa McLeod (Shinness)
Mrs Diane Naman (Lairg)
Mrs Mary Black (Rosehall)
Mrs Irene Warner-Macintosh
Mrs Morag MacDonald (Lairg)
Mr Thomas Owen (Edderton)
Ms Anne Morrison (Torroble)

Independent examiner

David Govan
Voluntary Action Lochaber
An Drochaid
Claggan
Fort William

The Trustees who served during the year, and since the year end, were:

Mrs Doreen Mackay (Lairg)
Mrs Rita Orr (Lairg)
Mrs Helena MacDonald (Resigned 23rd February 2016)
Mr John Smith (Resigned 23rd February 2016)
Mrs Lily Byron (Rosehall)
Mrs Marjorie MacKenzie (Rogart)
Mrs Sanaa McLeod (Shinness)
Mrs Diane Naman (Lairg)
Mrs Mary Black (Rosehall)
Mrs Irene Mackintosh (Bonar Bridge)
Mrs Morag MacDonald (Lairg) (Appointed 23rd February 2016)
Mr Thomas Owen (Edderton) (Appointed 23rd February 2016)
Ms Anne Morrison (Torroble) (Appointed 23rd February 2016)

None of the Trustees has any beneficial interest in the company.

Governing Document

The governing document of the Company is its Memorandum and Articles of Association drawn up when the Company was incorporated on 30th June 2010. Its purpose and administration arrangements are as set out in the constitution. Lairg & District Learning Centre is a Charitable Incorporated Body. Its purpose and administration arrangements are as set out in the constitution.

Recruitment and Appointment of Trustees

All of the Trustees are appointed or re-appointed publicly at the Annual General Meeting held each year.

Charitable Purposes

Our purposes are reported in the constitution, "To advance the education of the residents of Central Sutherland by providing or assisting in the provision of facilities for Life and Learning."

Achievements and Progress

Achievements in the year are detailed in the Chair's Report

Trustees' remuneration

The trustees did not receive any remuneration during the year for their service as trustees.

Funding received

This as stated in Note 2 to the accounts.

Reserves Policy

The intention of Trustees is to maintain unrestricted reserves at a sufficient level to meet the needs of the Trust for a period of up to 6 months.

Financial Review

The Statement of Financial Activities on page 5 shows a deficit on unrestricted reserves of £3,907 bringing total unrestricted reserves carried forward to 2016/17 of £18,179. In the Trustees' opinion this more than meets the requirements of the Reserves Policy set out above.

Lairg & District Learning Centre
(A company limited by guarantee)

Report of the Directors (incorporating the Trustees' Report)
For the year ended 30th June 2016

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the directors are required to:-

Select suitable accounting policies and then apply them consistently,

Make judgements and estimates that are reasonable and prudent, and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board and
signed on its behalf by:-

Irene Mackintosh.

Irene Mackintosh
28th February 2017

Lairg & District Learning Centre
(A company limited by guarantee)

Independent examiner's report to the directors on the unaudited financial statements of Lairg & District Learning Centre

I report on the financial statements of Lairg & District Learning Centre for the year ended 30th June 2016 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of directors and independent examiner

The charity's directors 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's directors consider that the audit requirement of Regulation 10(1) (a) t (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 was 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 seeking explanations from you as directors 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 connection with my examination, no matter has come to my attention

(i) 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, and

to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

David Govan

Date: 28th February 2017

Chartered Accountant
Voluntary Action Lochaber
An Drochaid
Fort William PH33 6PH

Lairg & District Learning Centre
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year to 30th June 2016

	Note	Unrestricted Funds £	Restricted funds £	Total funds £	2015 £
Income					
Charitable activities - grants	2	-	41,047	41,047	26,641
Activities for generating funds	3	766	-	766	891
Investment Income	4	8	-	8	-
Charitable activities – other	5	17,143	150	17,293	23,647
Total Income		17,917	41,197	59,114	51,179
Expenditure					
Charitable activities	6	21,574	34,880	56,454	65,965
Governance costs	7	250	-	250	250
Total expenditure		21,824	34,880	56,704	66,215
Net income/expenditure for year		(3,907)	6,317	2,410	(15,036)
Reconciliation of funds					
Total funds brought forward		22,086	12,900	34,986	50,022
TOTAL FUNDS CARRIED FORWARD		18,179	19,217	37,396	34,986

The notes on pages 6 to 10 form part of these financial statements

Lairg & District Learning Centre
(A company limited by guarantee)

Company No SC381245

Balance sheet as at 30th June 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	10	4,724	4,722
CURRENT ASSETS			
Debtors	11	3,494	6,628
Cash in bank and in hand		30,216	24,756
		33,710	31,384
CREDITORS			
Amounts falling due within one year	12	1,038	1,120
NET CURRENT ASSETS		32,672	30,624
NET ASSETS		37,396	34,986
Funds			
Restricted funds	13	19,217	12,900
Unrestricted funds		18,179	22,086
Total funds		37,396	34,986

Directors' statements required by Section 477 of the Companies Act 2006 for the period ended 30th June 2016

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

a) that for the year ending 30th June 2016 the company was entitled to exemption from audit under 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 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30th June 2016.
c) that we acknowledge our responsibilities for:
1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act

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 surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company and in which the methods and principles in the Charities SORP and all applicable UK accounting standards have been followed

These financial statements are 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 January 2015)

Irene Mackintosh

Irene Mackintosh
Director

Date: 28th February 2017

The notes on pages 6 to 10 form part of these financial statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 Basis of Accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in July 2014 (SORP 2005) and the Companies Act 2006

1.2 Income

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 specific 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.

Income from investments is included in the year in which it is receivable.

1.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

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.

1.4 Fund Accounting

Unrestricted funds are those available to use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.5 Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows:

Office Equipment 15-20% - reducing balance

Lairg & District Learning Centre
(A company limited by guarantee)

Notes to financial statements
For the year ended 30th June 2016

2 Incoming resources from Voluntary Income

	Unrestricted Funds £	2016 Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Highlife Highland	-	9,167	9,167	4,961
The Robertson Trust	-	13,000	13,000	13,000
Gordonbush Wind Farm	-	-	-	680
Bord na Gaidhlig	-	880	880	-
Caplich Wind Farm	-	8,000	8,000	-
Eon Rosehall Wind Farm	-	8,000	8,000	6,000
Lairg Wind Farm	-	2,000	2,000	2,000
	-	41,047	41,047	26,641

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Miscellaneous Fundraising	766	-	766	891
	766	-	766	891

4 Investment Income

	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Interest receivable	8	-	8	-

5 Incoming resources from charitable activities

	Unrestricted Funds £	2016 Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Course Fees	7,465	150	7,615	13,983
Room Lets	3,636	-	3,636	4,882
Advertising	795	-	795	-
KOSAS	4,222	-	4,222	4,378
Miscellaneous	1,025	-	1,025	404
	17,143	150	17,293	23,647

Lairg & District Learning Centre
(A company limited by guarantee)

Notes to financial statements
For the year ended 30th June 2016

6 Charitable Activities

	Unrestricted Funds £	2016 Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Staff costs	13,713	23,194	36,907	31,792
Cleaning, light and heat	3,090	-	3,090	3,275
Insurance	276	-	276	69
Training and associated costs	1,219	9,794	11,013	21,993
Other costs	3,276	1,892	5,168	8,836
	21,574	34,880	56,454	65,965

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Independent Examination	250	-	250	250
Other	-	-	-	-
	250	-	250	250

8 Employees

Employment costs:

	2016 £	2015 £
Gross salaries	36,907	28,988
Other costs	-	2,804
	36,907	31,792

Four directors received tutor fees of £770 during the year (2015 Two Directors £1,820).

Number of employees:-	4	3

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly there is no taxation charge in these accounts.

10 Tangible Fixed Assets

	Office Equipment £	Total £
COST		
At 30th June 2015	9,668	9,668
Additions	865	865
At 30th June 2016	10,533	10,533
DEPRECIATION		
At 30th June 2015	4,946	4,946
Charge for year	863	863
At 30th June 2016	5,809	5,809
NET BOOK VALUE		
At 30th June 2016	4,724	4,724
At 30th June 2015	4,722	4,722

11 Debtors

Amounts falling due within one year:

	2016 £	2015 £
Prepayments	506	208
Other debtors	2,988	6,420
	3,494	6,628

12 Creditors

Amounts falling due within one year:

	2016 £	2015 £
Sundry creditors	788	870
Accruals and deferred income	250	250
	1,038	1,120