

**Charity number: SC042470**

**HIGHLAND SKATE PARKS ASSOCIATION SCIO  
TRUSTEES' ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

## Highland Skate Parks Association SCIO

### Trustees' Annual Report for the year ended 30 September 2015

Scottish Charity Number SC042470

#### Current Trustees

A Carson  
N Campbell  
S Davidson  
G Davis  
M Joy  
N Mackenzie  
N Murray  
A Urquhart  
M Vass

#### Contact address

c/o Mrs Joanne Cameron  
1 Fairways Avenue  
Muir of Ord  
Ross-shire  
IV6 7PZ

#### Recruitment and appointment of Trustees

All of the trustees are appointed or reappointed by the members at our annual general meeting.

#### Governing document

The charity is a Scottish Charitable Incorporated Organisation established in July 2011.

#### Charitable purposes

The objective of the charity is to provide a benefit for the inhabitants of the Highlands of Scotland by creating facilities and opportunities for the enjoyment of wheeled sports, such as skateboarding and BMXing.

#### Activities and achievements

2014/15 has been another significant year for HSPA. Construction of the skate park was concluded in December and the park was opened to the public on December 20th. It was immediately popular and has continued to attract both regular and occasional visitors throughout the year. On June 20th 2015 the official opening took place. Jimmy Gray, the Convener of the Highland Council, performed the official opening and Andrew Kelly of Sport Scotland attended. Over 400 people attended the opening with support from Red Bull, Macrae and Dick and other local organisations. Saturday morning coaching at the skate park started in August and then transferred back to the Hilton Mall in October.

#### Financial review

Again large sums have flowed through the accounts as final payments were made to the contractor. The Big Lottery provided the bulk of the funds, including monies allocated to sports development. At the year end the charity had reserves of £30,706.

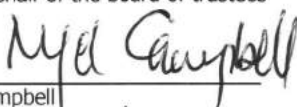
#### Plans for future period

During 2015/16 the charity will continue to make improvements to the landscaping and facilities at the skate park. Coaching activities will also expand both at the skate park and at the Hilton Mall with regular sessions for young bikers. Finally the charity hopes that construction work on the new Bike Park will be able to start before the end of September 2016.

#### Reserves

As a result of the deficit of £87,495 (2014 - £107,262 surplus) for the year, the trust held total funds of £30,706 (2014 - £118,201) at the year end.

On behalf of the board of trustees

  
N Campbell

Date 25/1/2016

## Highland Skate Parks Association SCIO

### Receipts and Payments Account for the year ended 30 September 2015

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Donations and legacies	417	5,408
<u>Incoming resources from charitable events</u>		
Grants received (note 4)	161,289	328,071
Events and excursions	2,250	450
Coaching	1,511	2,000
Membership subscriptions	868	775
Total receipts	<u>166,335</u>	<u>336,704</u>
<b>Payments</b>		
Charitable expenditure (note 5)	13,317	13,942
Governance costs (note 6)	2,077	420
Skate and bike park development expenditure	238,436	215,080
Total payments	<u>253,830</u>	<u>229,442</u>
(Deficit) / Surplus for year	<u>(87,495)</u>	<u>107,262</u>

All funds are unrestricted

## Highland Skate Parks Association SCIO

### Statement of Balances as at 30 September 2015

	<b>2015</b> £	<b>2014</b> £
Opening cash at bank and in hand	118,201	10,939
(Deficit) / Surplus for year	(87,495)	107,262
Closing cash at bank and in hand	<u>30,706</u>	<u>118,201</u>
<b>Bank and cash balances</b>		
Bank current account	<u>30,706</u>	<u>118,201</u>
<b>Other assets</b>		
Skate and bike park	<u>453,516</u>	<u>215,080</u>

All funds are unrestricted

Approved on behalf of the Trustees

Nya Campbell  
N Campbell

28/1/2016  
Date

## Highland Skate Parks Association SCIO

### Notes to the accounts for the year ended 30 September 2015

#### 1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & 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. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

#### 3 Related parties

None of the trustees (or any persons connected with them) received any remuneration from the company during the year. Two trustees were reimbursed for expenses totalling £2,200 during the year (2014 - £nil).

<b>4 Grants received</b>	<b>2015</b>	<b>2014</b>
<i>Facilities Development</i>		
Big Lottery Bought Skate Park Fund	104,954	130,046
The Highland Council	26,120	73,542
Sport Scotland	18,440	77,250
Big Lottery Development Fund	5,000	6,504
Pastest & John Murray Trust	-	30,000
<i>Sports Development</i>		
Ward Fund	5,605	1,500
Landfill Trust	1,170	4,229
Sportsmatch	-	5,000
	<u>161,289</u>	<u>328,071</u>
<b>5 Cost of charitable activities</b>	<b>2015</b>	<b>2014</b>
<u>Charitable expenditure</u>		
Administration costs	4,081	4,731
Events and excursions	2,752	1,239
Coaching	1,897	3,957
Insurance	1,749	2,074
Sundry expenses	1,402	232
Electricity	944	-
Venue hire	286	582
Marketing and promotion	206	769
Fundraising	-	358
	<u>13,317</u>	<u>13,942</u>
<b>6 Governance costs</b>	<b>2015</b>	<b>2014</b>
Independent examiner	1,422	-
Accounting support	655	420
	<u>2,077</u>	<u>420</u>

## Highland Skate Parks Association

### Independent Examiner's Report to the Trustees of the Highland Stake Parks Association.

I report on the accounts of the charity for the year ended 30 September 2015 which are set out on pages 2 to 4.

This report is made to the charity's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of directors as a body, for my work or for this report.

#### 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 9 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.

  
Jamie Waugh FCA  
For Johnston Carmichael LLP  
Chartered Accountants  
Clava House  
Cradlehall Business Park  
Inverness  
IV2 5GH

Date 28 July 2016