

# Abernethy Highland Games Association

## Report of the Trustees and Financial Statements

Year to 31st October 2017

Abernethy Highland Games Association is a  
Scottish Charitable Incorporated Organisation  
Charity Registration number SC 042969



[www.nethybridge.com](http://www.nethybridge.com)

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# Abernethy Highland Games Association

Report of the Trustees for the Year to 31st October 2017

The Trustees present their Report together with the Financial Statements of Abernethy Highland Games Association ("AHGA") for the year to 31st October 2017.

<b>Status</b>	AHGA is a Scottish Charitable Incorporated Organisation Charity Registration number SC 042969
<b>Principal Office</b>	The Post Office, Nethy Bridge, Inverness-shire, PH25 3DA
<b>Trustees</b>	Douglas Burns David V Carrott ( <i>Games Secretary</i> ) David J Dean OBE Alexander J Donald ( <i>Treasurer</i> ) Keith Duncan Richard A Ellis Alan C Gordon Eric Hart Eric S Ibbertson Ian G Kirk Isobel Kirkwood Rev James A I MacEwan J Alastair McCook MBE John A McCook J A (Sandy) McCook ( <i>Vice Chair</i> ) Ian G McLachlan Sally E Nowell Barbara A Paterson W Stuart Paterson Linda A Renton Ian T W Sloan The Lord Strathspey Neil S Sutherland ( <i>Chair</i> ) John Swinden Alban Thom
<b>Bankers</b>	Bank of Scotland, Grantown on Spey, PH26 3HG Virgin Money, Gosforth, Newcastle upon Tyne, NE3 4PL
<b>Independent Examiner</b>	Malcolm J R McCreath, Ardavon Lodge, Nethy Bridge, PH25 3DR

# Abernethy Highland Games Association

Report of the Trustees for the Year to 31st October 2017 (continued)

## CHARITABLE PURPOSES

In terms of its Constitution, AHGA is established for charitable purposes only, and in particular:

- to advance public participation in sport by organising, promoting and running the annual Abernethy Highland Games in the village of Nethy Bridge; and
- to advance knowledge and understanding of the heritage and culture of Scotland through an appreciation of the history and tradition of the sporting and other activities at highland games; and
- to support by way of grant or otherwise any charity, organisation, activity or project which advances citizenship or community development within the Nethy Bridge and Vicinity Community Council area, in particular through the maintenance or improvement of the physical, social or economic infrastructure and amenity.

## MEMBERSHIP

Membership of AHGA is open to anyone resident in the Badenoch and Strathspey area of the Highland Council who supports its Charitable Purposes. Currently there are 121 Members.

## ORGANISATION

AHGA is managed by a Board of Trustees who are elected by Members at the Annual General Meeting to serve for one year, but are eligible for re-election. Further Trustees may be appointed by the Board at any time to serve until the next Annual General Meeting, at which time they are eligible for re-election. Trustees must be Members of AHGA.

The Board has appointed office bearers to ensure the satisfactory running of AHGA and convenors, most of whom are also Trustees, to manage the various activities of the Games. The Board and convenors meet approximately monthly in the Nethy Bridge Community Centre.

## ACTIVITIES AND ACHIEVEMENTS

Games Day was on 12th August 2017 and a dull, but promising start to the day didn't curb the enthusiasm of the 3000 plus crowd that attended or competed in the 2017 Games. Paid admissions were down slightly on the previous year, but spectators were treated to an outstanding day of sport and entertainment. No less than 9 pipe bands marched around the field in a spectacular display.

Rain did stop play at around 2.40, a short but heavy cloudburst, sending spectators into the tents for shelter, but the sport continued after 10 minutes, and no doubt the athletes enjoyed the lower temperature. Visitors also enjoyed the improved seating arrangements, with new benches around the edge of the field made from timber generously donated by the BSW Sawmill at Boat of Garten and built by a team of volunteers led by Games Vice Chair Sandy McCook. New railings and strengthening of the catering area were additional improvement to the field this year.

The Joint Games Chieftains this year, were Neill and Elspeth Allan, who have given long and distinguished service to the Games as Athletics judges. They have been involved in Athletics judging for over 30 years and have reached the top of their field, culminating in their appointment as 2 of the 6 Chief Field Judges at the 2014 Commonwealth Games in Glasgow.

The highlight of a strong heavy competition, in which eleven athletes competed, was George Evans (Inverness) who won the junior heavy 17-19 age category with two games records, the first in putting the shot where he broke the record he set at last year's games. His second record, thrilling the crowd, was a massive throw of 18'6" for the 44lb weight over the bar. Judged by Sir Patrick Grant of Dalvey, five bands competed for the Pipe Band Challenge Shield, which Chieftain Elspeth Allan presented to Forres and District Pipe Band. Forres were thrilled with their win - the last time was they won it was in 1950!

Senior Solo Piping Judges Norman Matheson and Duncan Watson of Aberdeen, whose first appearance at the Games as competitors was in 1948 and 1974 respectively, congratulated Abernethy Highland Games Committee on providing what they described as one of the most welcoming and hospitable piping competitions anywhere in Scotland and praised the competitors on maintaining their high standard of play.

The Solo Drumming Competition was a popular entertainment for those who enjoyed a keenly fought competition. It attracted the highest number of entrants in both categories in its ten years existence, as well as a much greater than normal crowd of spectators.

On the Highland Dancing boards, 106 dancers participated in a closely fought competition, with competitors from all over Scotland and further afield including a very talented young dancer from France.

# Abernethy Highland Games Association

Report of the Trustees for the Year to 31st October 2017 (continued)

## FINANCIAL POSITION

Incoming resources were £3,926 (2016: £3,383) from generated funds and £22,453 (2016: £23,008) from charitable activities: the corresponding expenditure was £189 and £27,936 (2016: £294 and £23,167 inclusive of governance costs of £200 (2016: £218)).

Net incoming resources for the year to 31<sup>st</sup> October 2017 were therefore -£1,246 (2016: £2,930) and these have been appropriated to reserves as detailed in note 6 on page 8. The Board recommends to Members, for their approval at the AGM on 11th January 2018, that as in 2016 no funds should be allocated to the Community Reserve.

The Replacement Reserve is currently £17,018. During the year to 31 October 2017, the planned creation of a hardstanding area for catering units at the Games field was completed. In addition we have renewed the seating round the Games arena and the cost of these projects was £6,713, partly covered by the generous donation of wood by BSW Timber Ltd for the benches. It is in view of this expenditure that it is proposed that no funds be allocated to the Community Reserve.

## RESERVES

The reserves policy is to maintain a General Reserve which will enable AHGA to withstand the financial effect of 2 to 3 years of adverse weather on Games Day: the Trustees consider that the current balance is in line with that policy. The Replacement Reserve is for investment in facilities and equipment: the aim is to build a reserve for the replacement of fixed assets (the games shed, marquees, tents, dancing boards, signage, tables, seating, athletic and other equipment) as required. The Youth Reserve is earmarked for initiatives to encourage youngsters in the Highland tradition of competing in Heavy Events. The Revaluation Reserve reflects the estimated value of AHGA's cups and trophies.

AHGA's Constitution requires the Board to have regard to the over-riding objective of trying to ensure the successful running of the Abernethy Highland Games over the long term. Due account must therefore be taken of:

- the need to retain reserves sufficient to withstand financial risks such as suppressed visitor and other income for any reason, including due to bad weather; and
- the need for investment in facilities and equipment.

If the Board considers that there are surplus funds after taking account of the above needs, it may (but is not obliged to) recommend to Members, for their approval at an AGM or Special Members' Meeting, the allocation of funds to a reserve (to be called the "Community Reserve") from which payment can be made only for any of the purposes set out in the third subparagraph of Charitable Purposes above. Only the Community Reserve can be used for such payments. Any amount in the Community Reserve would be regarded as restricted.

Funds cannot be allocated to the Community Reserve without the approval of Members. Disbursement of funds from the Community Reserve is at the discretion of the Board. Formal application for funding must be made, in writing, in accordance with the procedure specified from time to time by the Board. During the past year, a grant of £500 was made from the Community Reserve to Castle Roy Trust SCIO.

# Abernethy Highland Games Association

Report of the Trustees for the Year to 31st October 2017 (continued)

## FINANCIAL CONTROLS

The Trustees believe that AHGA has sound processes for handling cash on Games Day and for reporting income and expenditure.

## RISKS

The Trustees have assessed the major risks to which AHGA is exposed. These relate to injury to anyone attending the Games and to weather-related financial losses.

AHGA is required to obtain a Public Entertainment Licence, the terms of which specify the standards required for the running of the event by the Local Authority, Police and Fire Service. The current licence runs until April 2018. Third party insurance is provided by AHGA's own insurance policy as well as cover through Scottish Athletics (SA). Athletic and Heavy Events are run by SA accredited officials who ensure that these events are conducted with a proper regard for the safety of competitors and the public. There is occasional police presence and a qualified and fully-equipped ambulance team is present throughout the day.

The other principal risk is financial. Income is weather dependent and therefore uncertain: significant deficits are possible in adverse weather conditions. As explained above, the Trustees consider that it is necessary for AHGA to maintain a General Reserve sufficient to cover potential losses arising from 2 to 3 years of adverse weather conditions on Games Day.

The Trustees have systems in place in order to learn from the experience of each Games Day so that the necessary steps can be taken to lessen potential organisational risks.

## APPRECIATIONS

Organising and running the Games is very much a community activity. In Nethy Bridge we are most fortunate to have so many local residents, including Members, who volunteer to help in numerous ways and without whom the Games could not be the success that they are. We are also indebted to the many local organisations which provide sponsorship and assistance of various kinds.

The Trustees wish to express their real appreciation for all this support and generosity.

This report has been approved by the Board of Trustees and signed on its behalf by:

Neil S Sutherland

Chair

14th December 2017

# Abernethy Highland Games Association

Financial Statements for the year ended 31st October 2017

Statement of Financial Activities		2017	2017	2017	2016
	note	Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Income from Charitable Activities</b>					
<b>Other trading activities</b>					
Donations and sponsorship		1,955		1,955	1,506
Merchandise and raffle sales		1,733		1,733	1,479
Bank interest		238		238	398
Total generated funds		3,926		3,926	3,383
<b>Charitable activities</b>	2	22,453		22,453	23,008
<b>Total income</b>		26,379		26,379	26,391
<b>Expenditure on Charitable Activities</b>					
<b>Other trading activities</b>					
Cost of merchandise and raffle sales		189		189	294
<b>Charitable activities</b>	3	27,436	500	27,936	23,167
<b>Total resources expended</b>		27,625	500	28,125	23,461
<b>Net incoming resources before transfer</b>		-1,246	-500	-1,746	2,930
<b>Transfer between funds</b>		0	0	0	0
<b>Resources for appropriation</b>	6	-1,246	-500	-1,746	2,930
<b>Funds brought forward</b>		68,494	1,800	70,294	67,364
<b>Funds carried forward</b>	6	67,248	1,300	68,548	70,294

Balance Sheet as at 31 October 2017		2017	2017	2016
	note	£	£	£
<b>Assets</b>				
Cups and trophies			15,000	15,000
Bank balances			53,372	55,427
Stock			181	350
Debtors	4		2,031	245
less: Creditors	5		-2,036	-728
<b>Net Assets</b>			68,548	70,294
<b>Reserves</b>				
Unrestricted				
General	6	35,033		35,033
Replacement	6	17,018		18,234
Youth	6	197		227
Revaluation	6	15,000		15,000
			67,248	68,494
Restricted				
Community	6		1,300	1,800
<b>Total Funds</b>			68,548	70,294

The Notes form part of these Financial Statements

The Financial Statements were approved by the Board of Trustees on 14 December 2017 and signed on its behalf by:

Neil S Sutherland  
Chair

Alex Donald  
Treasurer

# Abernethy Highland Games Association

Notes to the Financial Statements for the year ended 31st October 2017

## 1 Accounting policies

### Accounting convention and compliance

The Financial Statements have been prepared on an accruals basis, under the historical cost convention, and in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and Reporting by Charities: Statement of Recommended Practice issued in 2005 (updated in 2008).

### Donations and sponsorship

Donations and sponsorship received in the form of goods and services are included in income and expenditure at an estimated value. The value of raffle prizes, all of which are donated, is not reflected.

### Tangible fixed assets and depreciation

The cost of tangible fixed assets (the games shed, marquees, tents, dancing boards, signage, tables, seating, athletic and other equipment) has been fully depreciated. Any additional such expenditure is reflected as a cost when it is incurred.

Cups and trophies, which have an estimated value of £15,000, are kept in a good state of repair and are not depreciated.

### Stock

Stock is valued at the lower of cost and realisable value.

## 2 Incoming resources from charitable activities

	2017	2016
	£	£
Gate receipts	17,180	17,569
Highland dancing entry fees	737	743
Stand rentals	3,254	3,422
Programme sales and advertising	1,283	1,274
	<u>22,453</u>	<u>23,008</u>

## 3A Resources expended on charitable activities - Unrestricted

	2017	2016
	£	£
Event costs	13,116	11,846
Advertising/marketing/website	1,084	1,224
Catering/hospitality	766	810
Field set-up and dismantle	61	138
PA System	540	540
Portable toilets	1,344	1,344
Field and car parks	952	988
Station transport	120	120
Ambulance	375	375
Refuse	159	148
Safety testing	50	50
Gift for Chieftain	265	152
Printing/stationery/postage	378	372
Equipment/repairs/renewals	7,306	3,905
Licences/insurances/subscriptions	690	742
Junior heavies initiative	30	195
Trustee meetings	180	198
Independent Examiner	20	20
	<u>27,436</u>	<u>23,167</u>

## 3B Resources expended on charitable activities - Restricted

	2017	2016
	£	£
Donations - Castle Roy Trust	500	0
	<u>500</u>	<u>0</u>



# Abernethy Highland Games Association

Notes to the Financial Statements for the year ended 31st October 2017 (continued)

<b>4</b>		<b>2017</b>		2016
		£		£
	Prepayments	0		131
	Other debtors	2031		114
		<u>2031</u>		<u>245</u>

<b>5</b>		<b>2017</b>		2016
		£		£
	Accrued charges	2,036		728
	Other creditors			0
		<u>2036</u>		<u>728</u>

<b>6</b>		<b>Unrestricted</b>				<b>Restricted</b>		<b>Total</b>
		<b>General</b>	<b>Replacement</b>	<b>Youth</b>	<b>Revaluation</b>	<b>Community</b>		<b>£</b>
		£	£	£	£	£		£
	Funds brought forward	35,033	18,234	227	15,000	1,800		70,294
	Appropriation of net incoming resources	0	-1,216	-30	0	-500		-1,746
	Funds carried forward	<u>35,033</u>	<u>17,018</u>	<u>197</u>	<u>15,000</u>	<u>1,300</u>		<u>68,548</u>

The reserves reflect assets and liabilities as follows:

	<b>Unrestricted</b>				<b>Restricted</b>		<b>Total</b>
	<b>General</b>	<b>Replacement</b>	<b>Youth</b>	<b>Revaluation</b>	<b>Community</b>		<b>£</b>
	£	£	£	£	£		£
Cups and trophies				15,000			15,000
Bank balances	34,857	17,018	197		1,300		53,372
Stock	181						181
Debtors	2,031						2,031
Creditors	-2,036						-2,036
	<u>35,033</u>	<u>17,018</u>	<u>197</u>	<u>15,000</u>	<u>1,300</u>		<u>68,548</u>

The General Reserve is intended to enable AHGA to withstand the financial effect of 2 to 3 years of adverse weather on Games Day.

The Replacement Reserve is for investment in facilities and equipment: the aim is to build a reserve for the replacement of fixed assets (the games shed, marquees, tents, dancing boards, signage, tables, seating, athletic and other equipment) as required.

The Youth Reserve is earmarked for initiatives to encourage youngsters in the Highland tradition of competing in Heavy Events.

The Revaluation Reserve reflects the estimated value of AHGA's cups and trophies.

The Community Reserve, allocations to which require the approval of AHGA's members, can be used only for any of the purposes set out in the third sub-paragraph of Charitable Purposes on page 2. Disbursement of funds from the Community Reserve is at the discretion of the Board.

**7**  
No Trustee received any remuneration or expenses in the year to 31st October 2017. (Year to 31 October 2016, Nil)

# Abernethy Highland Games Association

## Independent Examiner's report to the Trustees of Abernethy Highland Games Association

I report on the Financial Statements of Abernethy Highland Games Association ("AHGA") for the year ended 31st October 2017 which are set out on pages 6 to 8.

### Respective responsibilities of trustees and independent examiner

The Trustees are responsible for the preparation of the Financial Statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the Financial Statements 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 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 Financial Statements 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 Financial Statements to be reached.

Malcolm J R McCreath  
Chartered Accountant (Institute of Chartered Accountants of Scotland)  
Ardavon Lodge  
Nethy Bridge  
PH25 3DR

14th December 2017