

**COACHING HIGHLAND
COMPANY LIMITED
BY GUARANTEE
UNAUDITED
FINANCIAL STATEMENTS
31 MARCH 2011**

Charity Number SC038094

RITSONS
Chartered Accountants
27 Huntly Street
Inverness
IV3 5PR

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

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**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2011

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Coaching Highland
Charity registration number	SC038094
Company registration number	SC279419
Registered office	28 Queensgate Inverness IV1 1YN
Principal address	by Inverness Leisure Bught Lane Inverness IV3 5SS

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mr A Dick
Mr P Bowen
Mr D MacDonald
Dr E Barron MBE
Mr H MacKay (Appointed 10 August 2010)

Secretary MacLeod & MacCallum

Senior Management Team Alan Hoseason

Independent Examiner B Spence
Ritsons
Chartered Accountants
27 Huntly Street
Inverness
IV3 5PR

Bankers Royal Bank of Scotland plc
29 Harbour Road
Inverness
IV1 1NU

Solicitors MacLeod & MacCallum
28 Queensgate
Inverness
IV1 1YN

COACHING HIGHLAND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

Other Advisors

The Highland Council
Education, Culture & Sport
Glenurquhart Road
Inverness
IV3 5NX

sportscotland
Doges
Templeton on the Green
62 Templeton Street
Glasgow
G40 1DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Coaching Highland is a charitable company limited by guarantee, incorporated on the 4th February 2005 and has no share capital. On 17th April 2007, Coaching Highland was granted charitable status by the Office of the Scottish Charity Regulator.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The Company was founded from the voluntary organisation 'Gael Force Ten' which began in May 1995 and after independent review and discussion, decided to rebrand/organise itself by transferring all assets to a new company which could better meet the needs of an increasing budget and work programme.

During the year, five Trustees led the organisation along with 3 members of staff plus 2 advisers who represent the two main funding partners: the Highland Council and sportscotland.

Coaching Highland appreciates the support from these agencies and in particular the in-kind support from the Highland Council who assists by providing personnel (2 posts to run the organisation) and associated procedural support. A third post was funded by various trusts and charitable donations.

The Trustees (Chair; Vice Chair; plus 3 other directors) are appointed at the Company's Annual General Meeting in August. The company has 8 members, the 8 Local Sports Councils (LSC) in Highland, who between them represent over 650 sports clubs. Nominations can originate from any member of these clubs or any office bearer of an LSC. One third (or nearest to one third) of the Trustees must stand down at each Annual General Meeting and can be re-elected, but Trustees may only serve for a maximum consecutive term of 6 years. Trustees are provided with guidelines and a familiarisation document about the programmes and projects operated by the company as part of their training.

All operational matters and related decisions are conducted by the three members of staff who report to the Trustees bi-monthly at Board meetings. Significant changes to programmes, operational matters and proposed expenditure are discussed by the Board who make the final decision following recommendations from the staff. All items of expenditure are authorised by the senior member of staff and one of the Trustees before being issued.

COACHING HIGHLAND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

OBJECTIVES AND ACTIVITIES

The company's objects are:-

To advance education and health within sport for the benefit of the public throughout the Highlands by:-

- the encouragement, support and development of interest and participation in sport and recreation
- developing the quality and quantity of sports coaches and community activity leaders through the promotion of training, coach support and education.
- providing progressive opportunities for young people to participate in sport at all levels including the promotion of competition and major events.
- the encouragement and development of physical recreation and sports through joint working with other agencies.
- the promotion of safety and child and vulnerable adults' welfare in all physical pursuits
- the publication, promotion and dissemination of information on recreational and sports activities, facilities, clubs and coach education.

Coaching Highland exists to support the development of coaches and coaching throughout the Highland Council area.

ACHIEVEMENTS AND PERFORMANCE

Sports & Co-ordinators

Our core sports programme is awarded to only a few National Governing Bodies and during this year these included: Canoeing, Curling, Cycling, Disability Sport, Golf, Rugby, Sailing and Swimming. We appoint a co-ordinator for each sport who liaises with all the clubs and the relevant National Governing Body. This allows us to strategically plan how our scholarship funds will be spent. To do this we write a Coach Action Plan for each sport which identifies where/how our funding on coach education is best utilised.

Scholarships

Our Coach Scholarship Programme is for volunteer coaches from our core sports living in the Highlands and we allocate each sport with £3,000 for the year. The way this is distributed is based on identifying the needs of the sport throughout the area and spending on these priorities to ensure a good spread of coaches at all levels. During the year we funded 136 coaches with a total spend of £13,474.

Coach Education Grants

Since 2005, we have been able to offer funding for coach education courses for coaches out with our core sports to help volunteer sports coaches gain coaching qualifications. Applicants are asked to apply to their local sports council and other sources before seeking the balance from Coaching Highland. Grants are limited to a maximum of £250 per person and can include funding for travel and accommodation. During the year we funded 114 coaches from 23 sports with a total spend of £8,114.

COACHING HIGHLAND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

Active School Co-ordinator Courses

These free courses provide Active School Co-ordinator volunteers with skills and qualifications to allow them to take lunchtime and after school activities in Primary and Secondary schools or coach within local clubs. Courses have been organised in many areas of the Highlands ensuring equity for rural areas. During the year we provided coaching qualifications to 170 people by running 19 courses covering 13 sports.

Sports Leaders Awards Programme

The Sports Leaders Award Programme began in April 2008 with funding from 18 charitable trusts or funding agencies and donations to deliver the Sports Leader UK awards to 1,000 people in the Highlands aged 9 years and upwards over a 3 year period. During the year, 29 courses were organised qualifying 429 people.

These awards provide essential life skills as well as the fundamental core skills to coach including; communication skills, first aid, health & safety, planning and organising competitions etc. As well as obtaining a nationally recognised qualification, the candidates also take part in lots of physical activity, having a course remit to provide activity sessions to local primary and secondary schools as part of their training. Many of the candidates go on to coach at local clubs or community events.

The programme is run by a Co-ordinator who is employed directly by Coaching Highland.

Other Coach Support

During the year, Coaching Highland has provided a number of additional support mechanisms for coaches in the Highlands which include:

- Highland Coaching Conference
Reflecting on the previous conference, a new programme structure was put in place for this year's event on 31st October 2010 in Dingwall. We hired 2 well known and respected speakers, Gordon Smith and Donald MacNaughton, for the morning keynote sessions. The afternoon was split into sports specific sessions relying on our Core Sports Co-ordinators to organise the workshops. This format proved very popular with 50 delegates turning up on the day.
- Coaching Resource Centres
After a review of the Coaching Resources Centres; 2 of the centres (Wick Library and AIness Library) were closed. The books are to be catalogued and divided out between the remaining centres at Inverness College and Glenmore Lodge. These centres offer coaching books, manuals, journals, videos and other similar resources to aid coaches' ongoing learning.
- Equipment
We provide a range of equipment free of charge for use by any coach to assist in their coaching as well as for use by staff in delivering coach education courses:

Laptop with 'siliconCOACH Pro' and 'timeWARP II' video analysis software
Data Projector
Digital Camera
Video Camera (Hi-Definition)

The booking diary confirms there were 49 bookings recorded. Online booking is available on our website to ease the booking procedure out with office hours. A range of CD ROMS and DVDs are also available to loan out and can be booked via our website.

COACHING HIGHLAND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

- Safeguarding & Protecting Children Courses

The Safeguarding & Protecting Children courses are governed by Sports Coach UK and run as 3 hour long certificated modules. They are designed to protect not only children by ensuring the child's welfare is maintained at all times, but also the coach from allegation by following recommended good practice whilst coaching. More and more National Governing Bodies of sport are stipulating that all qualified coaches must attend this workshop. Coaching Highland ran 8 courses during the year with 120 people attending them. We run them at a reduced cost and all throughout the Highlands to make access equitable.

- In Safe Hands Course

This workshop is organised by Children 1st and sportscotland designed specifically for those individuals in sports clubs acting as the Club Child Protection Officer. It is a 3 hour workshop focussing on helping clubs to put child protection policies in place. The Safeguarding & Protecting Children Course (or equivalent) is a pre-requisite for this workshop. During the year, Coaching Highland organised 1 course which 10 people attended.

- First Aid Courses

To further assist coaches in their learning we organise First Aid Courses which are led by Health & Safety Executive certificated trainers – this year, we trained a member of staff to become an Instructor. Lindsay Campbell attended a course in London during November 2010 and has already delivered some courses for the Sports Leaders Awards candidates and is shortly due to run her first open course for coaches.

- Sports Science/Medicine Awareness Course

With the programme in its fourth year, a different approach to the syllabus was decided. 3 inter-linked workshops were organised with the theme of 'Plyometrics – Developing Explosive Power' underpinning each one. Coaches were encouraged to attend all 3 workshops to gain the full benefit.

The 'Introduction to Periodised Practical Plyometrics' workshop was tutored by a Scottish Institute of Sport Strength & Conditioning coach delivering information on the first principles of the application of plyometrics into periodised planning. The 'Fuelling Explosive Power' gave diet & nutrition advice relating to athletes; from participation to performance. 'Secrets of Psychology Principles for Performance' gave attendees the opportunity to learn about the fundamental principles of sports psychology laws.

A total of 21 coaches (12 male / 9 female) attended the 3 workshops covering 11 different sports.

FINANCIAL REVIEW

Coaching Highland attracted funding support from some 12 funding partners during the year who we list below and wish to take this opportunity to thank.

Core/Project Funders

The Highland Council
sportscotland

National Governing Bodies

Scottish Canoe Association
Royal Caledonian Curling Club
Scottish Cycling
Scottish Disability Sport
Clubgolf Highland
Scottish Rugby Union

COACHING HIGHLAND COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

RYA Scotland
Scottish Swimming

In addition, Coaching Highland is extremely grateful to the following funders who have made the Sports Leaders Award Project possible which is creating today's sports leaders and through our ongoing support, hopefully tomorrow's coaches:

Gannochy Trust	Richard Fraser Charitable Trust
H.J. Heinz Company Ltd Charitable Trust	The Robertson Trust
Kelly Family Trust	Souter Charitable Trust
Miss M E Swinton Paterson's Charitable Trust	Springboard Charitable Trust
Margaret Murdoch Charitable Trust	Sports Leaders UK
The Moffat Charitable Trust	Sylvia Aitken Charitable Trust
The Pump House Trust	Tay Charitable Trust
Queen's Silver Jubilee Trust	Yorkshire & Clydesdale Bank Foundation
The Highland Council	sportscotland

Reserves Policy

The Trustees look to retain any unrestricted reserves to cover a minimum six month operational period of Coaching Highland in the event of funding being lost. The Trustees consider that these levels of reserves are suitable for the purposes of the Company's operations at this time.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Coaching Highland for the purposes of company law) are responsible for preparing the Trustees Annual 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 that period. 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.

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

RESPONSIBILITIES OF THE TRUSTEES *(continued)*

The trustees are responsible for keeping proper 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 trustees 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.

SMALL COMPANY PROVISIONS

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

Registered office:
28 Queensgate
Inverness
IV1 1YN

Signed by order of the trustees

A handwritten signature in black ink, appearing to read 'MACLEOD & MACCALLUM', written over a dotted horizontal line.

MACLEOD & MACCALLUM
Charity Secretary

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND
MEMBERS OF COACHING HIGHLAND**

YEAR ENDED 31 MARCH 2011

I report on the accounts of the charity for the year ended 31 March 2011 set out on pages 9 to 18.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Coaching Highland Limited and its Board of Trustees as a body for our work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Coaching Highland for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, 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 seeking explanations from you as 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 whether the accounts present a 'true and fair view'.

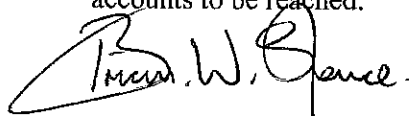
INDEPENDENT EXAMINER'S STATEMENT

In connection with 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
 - to prepare accounts which agree 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.



Brian Spence C.A.

Ritsons Chartered Accountants
Independent Examiner
27 Huntly Street
Inverness
IV3 5PR

2nd August, 2011

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2011

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	94,445	32,250	126,695	146,047
Investment income	3	109	–	109	118
Incoming resources from charitable activities	4	<u>12,385</u>	<u>16,250</u>	<u>28,635</u>	<u>19,844</u>
TOTAL INCOMING RESOURCES		<u>106,939</u>	<u>48,500</u>	<u>155,439</u>	<u>166,009</u>
RESOURCES EXPENDED					
Charitable activities	5/6	(109,400)	(52,882)	(162,282)	(175,216)
Governance costs	7	(3,150)	–	(3,150)	(2,416)
TOTAL RESOURCES EXPENDED		<u>(112,550)</u>	<u>(52,882)</u>	<u>(165,432)</u>	<u>(177,632)</u>
NET OUTGOING RESOURCES BEFORE TRANSFERS					
Transfer between funds	8 9	(5,611) 1,901	(4,382) (1,901)	(9,993) –	(11,623) –
NET EXPENDITURE FOR THE YEAR		<u>(3,710)</u>	<u>(6,283)</u>	<u>(9,993)</u>	<u>(11,623)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>89,268</u>	<u>6,283</u>	<u>95,551</u>	<u>107,174</u>
TOTAL FUNDS CARRIED FORWARD		<u>85,558</u>	<u>–</u>	<u>85,558</u>	<u>95,551</u>

The notes on pages 12 to 18 form part of these financial statements.

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2011

	Note	2011 £	£	2010 £
FIXED ASSETS				
Tangible assets	11		1,952	4,797
CURRENT ASSETS				
Debtors	12	1,585		510
Cash at bank and in hand		<u>96,731</u>		<u>126,996</u>
		98,316		127,506
CREDITORS: Amounts falling due within one year	13	<u>(14,710)</u>		<u>(36,752)</u>
NET CURRENT ASSETS			83,606	90,754
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>85,558</u>	<u>95,551</u>
NET ASSETS			<u>85,558</u>	<u>95,551</u>
FUNDS				
Restricted income funds	15		–	6,283
Unrestricted income funds	16		<u>85,558</u>	<u>89,268</u>
TOTAL FUNDS			<u>85,558</u>	<u>95,551</u>

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity 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 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Balance sheet continues on the following page.

The notes on pages 12 to 18 form part of these financial statements.

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET *(continued)*

31 MARCH 2011

These financial statements were approved by the trustees on the 26/07/2011 and are signed on their behalf by:



.....
MR A DICK

Company Registration Number: SC279419

The notes on pages 12 to 18 form part of these financial statements.

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2011**

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Fund accounting

Funds held by charity are either:

- Unrestricted general funds -
General funds - General funds are unrestricted funds which are available for 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.

Designated funds - Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes.
- Restricted funds - these are funds which can be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally 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 that provide funding of a general nature, are recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Investment income is recognised on a receivable basis.
- Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2011

1. ACCOUNTING POLICIES *(continued)*

Resources expended

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 expenditure to which it relates.

- 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 include those associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	20% straight line
Equipment	-	33.33% straight line

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Donations				
Miss ME Swinton Paterson's Charitable Trust	–	–	–	1,500
Sylvia Aitken Charitable Trust	–	–	–	500
The Pump House Trust	–	–	–	1,000
Springboard Charitable Trust	–	500	500	550
Richard Fraser Charitable Trust	–	1,000	1,000	–
Gifts				
Donated services - Highland Council	68,045	–	68,045	63,247
Grants receivable				
sportscotland	20,000	–	20,000	40,000
Highland Council	–	–	–	6,250
The Moffat Charitable Trust	–	10,000	10,000	10,000
The Robertson Trust	–	15,000	15,000	15,000
Sports Leaders UK	–	5,750	5,750	–
Subscriptions	6,400	–	6,400	8,000
	<u>94,445</u>	<u>32,250</u>	<u>126,695</u>	<u>146,047</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Bank interest receivable	109	109	118

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Course Income	5,442	–	5,442	7,453
Miscellaneous Income	2,867	–	2,867	6,416
Inverness Area Sports Council - Admin fee	250	–	250	250
SLUK - Sports Leaders Awards Courses	–	10,000	10,000	5,650
ASC Coach Education Courses	408	6,250	6,658	–
Other income from charitable activities	–	–	–	75
IASC Minibus Income	1,971	–	1,971	–
Highland Coaching Conference	1,447	–	1,447	–
	<u>12,385</u>	<u>16,250</u>	<u>28,635</u>	<u>19,844</u>

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
General Operations	<u>109,400</u>	<u>52,882</u>	<u>162,282</u>	<u>175,216</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total Funds 2011 £	Total Funds 2010 £
General Operations	<u>162,282</u>	<u>162,282</u>	<u>175,216</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Accountancy fees	<u>3,150</u>	<u>3,150</u>	<u>2,416</u>

8. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2011 £	2010 £
Depreciation	<u>3,222</u>	6,512
Operating lease costs: - Plant and machinery	<u>904</u>	<u>1,356</u>

9. FUND TRANSFERS

£510 was transferred from the fixed asset fund in favour of unrestricted funds to cover depreciation on assets held in the fund.

£3,817 was transferred from the Sports Leaders Award Programme to unrestricted funds to cover management, administration and office cost charges and £728 was transferred from the Sports Leaders Award Programme to unrestricted funds to cover the cost of training resources and first aid courses.

£635 was transferred from unrestricted funds to the Sports Leaders Award Programme to cover the cost of training resources.

At the year end, £80 was transferred from unrestricted funds to the ASC Coach Education Courses fund to cover the deficit and £2,439 was transferred from unrestricted funds to the Sports Leaders Award Programme to cover the deficit.

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2011**

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2011	2010
	£	£
Wages and salaries	88,450	82,102
Social security costs	2,147	1,657
Other staff related costs	811	–
	<u>91,408</u>	<u>83,759</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2011	2010
	No	No
Sports Leaders Co-ordinator	<u>1</u>	<u>1</u>
Highland Council employees seconded to Coaching Highland		
Sports Coaching Administrator	1	1
Coaching Development Officer	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2010 - Nil).

11. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & Fittings	Total
	£	£	£
COST			
At 1 April 2010	17,889	5,650	23,539
Additions	378	–	378
At 31 March 2011	<u>18,267</u>	<u>5,650</u>	<u>23,917</u>
DEPRECIATION			
At 1 April 2010	15,462	3,280	18,742
Charge for the year	2,093	1,130	3,223
At 31 March 2011	<u>17,555</u>	<u>4,410</u>	<u>21,965</u>
NET BOOK VALUE			
At 31 March 2011	<u>712</u>	<u>1,240</u>	<u>1,952</u>
At 31 March 2010	<u>2,427</u>	<u>2,370</u>	<u>4,797</u>

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2011**

12. DEBTORS

	2011	2010
	£	£
Trade debtors	1,335	–
Other debtors	250	510
	<u>1,585</u>	<u>510</u>

13. CREDITORS: Amounts falling due within one year

	2011	2010
	£	£
Trade creditors	5,756	17,518
PAYE and social security	58	627
Other creditors	58	20
Accruals and deferred income	8,838	18,587
	<u>14,710</u>	<u>36,752</u>

14. DEFERRED INCOME

	2011	2010
	£	£
Balance at 1 April 2010	16,250	12,500
Amounts released to incoming resources	(16,250)	(6,250)
Amounts deferred in the year	6,239	10,000
Balance at 31 March 2011	<u>6,239</u>	<u>16,250</u>

Deferred income comprises grants which the donor has specified must be used in future accounting periods.

15. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2010	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2011
	£	£	£	£	£
Fixed Asset Fund	510	–	–	(510)	–
Sports Leaders Award	5,834	42,250	(46,613)	(1,471)	–
Programme ASC Coach Education Courses	(61)	6,250	(6,269)	80	–
	<u>6,283</u>	<u>48,500</u>	<u>(52,882)</u>	<u>(1,901)</u>	<u>–</u>

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2011**

16. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2010	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2011
	£	£	£	£	£
General Funds	<u>89,268</u>	<u>106,939</u>	<u>(112,550)</u>	<u>1,901</u>	<u>85,558</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted Income Funds:			
Sports Leaders Award Programme	462	(462)	-
Unrestricted Income Funds	<u>1,490</u>	<u>84,068</u>	<u>85,558</u>
Total Funds	<u>1,952</u>	<u>83,606</u>	<u>85,558</u>

18. RELATED PARTY TRANSACTIONS

The trustees neither received nor waived any emoluments during the year.

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2010 - Nil).

19. COMPANY LIMITED BY GUARANTEE

Coaching Highland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2011

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 8.**

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2011

	2011	2010
	£	£
INCOMING RESOURCES		
VOLUNTARY INCOME		
Miss ME Swinton Paterson's Charitable Trust	–	1,500
Sylvia Aitken Charitable Trust	–	500
The Pump House Trust	–	1,000
Springboard Charitable Trust	500	550
Richard Fraser Charitable Trust	1,000	–
Donated services - Highland Council	68,045	63,247
sportscotland	20,000	40,000
Highland Council	–	6,250
The Moffat Charitable Trust	10,000	10,000
The Robertson Trust	15,000	15,000
Sports Leaders UK	5,750	–
National Governing Bodies Contribution	6,400	8,000
	<u>126,695</u>	<u>146,047</u>
INVESTMENT INCOME		
Bank interest receivable	109	118
	<u>109</u>	<u>118</u>
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Course Income	5,442	7,453
Miscellaneous Income	2,867	6,416
Inverness Area Sports Council - Admin fee	250	250
SLUK - Sports Leaders Awards Courses	10,000	5,650
ASC Coach Education Courses	6,658	–
Other income from charitable activities	–	75
IASC Minibus Income	1,971	–
Highland Coaching Conference	1,447	–
	<u>28,635</u>	<u>19,844</u>
	<u>155,439</u>	<u>166,009</u>
TOTAL INCOMING RESOURCES		

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2011

	2011	2010
	£	£
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Wages & Salaries	88,450	83,759
Employer's NIC	2,147	–
Other staff related costs	811	–
Operating leases - Plant & machinery	904	1,356
Light & heat	2,768	2,801
Repairs & maintenance	639	652
Insurance	195	204
Office cleaning	1,454	941
Motor and travel costs	2,265	3,240
Professional fees	1,128	845
Office supplies	1,314	–
Telephone	521	686
Postage and stationery	1,127	1,917
Depreciation	3,222	6,512
General expenses	1,544	1,668
Venue Hire	2,726	7,559
Training	2,956	4,620
Co-ordinators' honoraria	1,200	1,800
Marketing & promotion	2,070	5,200
Science/Medicine awareness courses	429	583
SLUK Sports leaders award course	6,190	6,498
ASC coach education courses	5,935	4,311
Scholarships	13,474	18,361
Coach education courses	1,731	5,318
Coach education grants	8,114	7,870
Website maintenance	192	2,256
Sports equipment	–	859
Sessional staff	4,076	3,990
Highland coaching conference	3,585	168
HIRSP Development - travel costs	–	1,242
IASC Minibus expenditure	1,115	–
	<u>162,282</u>	<u>175,216</u>
GOVERNANCE COSTS		
Accountancy fees	3,150	2,416
	<u>3,150</u>	<u>2,416</u>
TOTAL RESOURCES EXPENDED	<u>165,432</u>	<u>177,632</u>
NET OUTGOING RESOURCES FOR THE YEAR	<u>(9,993)</u>	<u>(11,623)</u>

**COACHING HIGHLAND
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2011

	2011	2010
	£	£
CHARITABLE ACTIVITIES		
General Operations		
<i>Activities undertaken directly</i>		
Wages & Salaries	88,450	83,759
Employer's NIC	2,147	–
Other staff related costs	811	–
Operating leases - plant & machinery	904	1,356
Light & heat	2,768	2,801
Repairs & maintenance	639	652
Insurance	195	204
Office cleaning	1,454	941
Motor and travel costs	2,265	3,240
Professional fees	1,128	845
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	162,282	175,216