

Kilmarnock Harrier & Athletic Club
(a Scottish Charitable Incorporated Organisation (SCIO))
Scottish Charity No – SC046169

Annual Report and Financial Statements
For the period 1 March 2025 to 28 February 2026

Trustees' Annual Report

For the period ended 28 February 2026

The trustees have pleasure in presenting their report together with the financial statements for the period 1 March 2025 to 28 February 2026.

Reference and Administrative Information

Charity name

Kilmarnock Harrier & Athletic Club

Charity no

SC046169

Address

Ayrshire Athletics Arena, Queens Drive, Kilmarnock KA1 3XF

Current Trustees

- Donald McIntosh- Chair
- Douglas Dickson
- Laura Haggarty
- Alasdair Murray - Treasurer
- John Gebbie
- Mark Alexander
- Lindsay McMahon
- Salvatore Monachello
- Paul Black

Structure, Governance and Management

Constitution

Kilmarnock Harrier & Athletic Club (the Club) is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 2 December 2015. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Trustee Board are the charity's trustees. Membership of the Trustee Board is open to all members (including parents and guardians of children in the Club). To allow for some external knowledge and input to the running and development of the Club appointment as a Trustee is also open to interested members of the community, who the Club or the Board consider their participation will be of benefit to the Club.

Trustees are elected at the annual general meeting. There must be a minimum of three and a maximum of ten trustees.

Independent Examiner's Report to the Trustees of Kilmarnock Harrier & Athletic Club

I report on the accounts of the charity for the period ended 28 February 2026 which are set out on pages 6 to 9.

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) (d) of the 2006 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 2006 Accounts Regulations. 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
 - 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.

Name:Fiona Docherty

Relevant Professional qualification/professional body: Chartered Institute of Public Finance

Address: c/o Ayrshire Athletics Arena, Queens Drive, Kilmarnock.

Date: 16/6/26

Objectives and Activities

Charitable purposes

To provide promote and develop track and field activities, road running, cross country and related activities. In doing so the Club supports participation in sport and contributes to the wellbeing of the Community

Activities

The Club provides athletic coaching and competition to members of the community from age 9 upwards, based at the Ayrshire Athletics Arena, Kilmarnock.

The Club primarily operates on 4 nights a week with ancillary training groups taking place at other times throughout the week.

The Club operates an online membership database hosted by LoveAdmin which also supports the collection of membership fees on a monthly or annual basis. This gives the Club visibility over active membership numbers at all times. At end of February 2026 membership was higher at 356 (336) comprising - Junior 179, Senior (incl Veterans & U20) 177, and Associate 17. Our ability to bring in Junior athletes is at times limited due to available coaching capacity and a significant waiting list features. The Club introduced a Jog Squad group in late 2023 which has provided a strong pathway for runners into the club.

The Club's activities are made possible by the commitment and enthusiasm of a number of volunteers who deliver coaching and support the administration and organisation of the Club and events. Coaches are supported by the Club in their attendance and achievement of appropriate coaching qualifications.

In October 2024 the Club appointed 3 part time paid positions via the Scottish Athletics Club Together scheme to support the running and development of the Club – an Admin Officer, a Pathway & Coaching Officer and a Community Development Officer. These appointments have had positive impacts across the clubs' activities.

The Ayrshire Athletics Arena and its staff provide an excellent facility from which the Club operate

Financial review

The Club's main sources of funding is annual membership fees.

AAA let costs and Club Together Officer wages each account for c 40% of Club Membership fees.

In the year under review the Club were awarded a grant of £9,427 by East Ayrshire to fund a range of club initiatives including membership growth, community outreach activities, coach development, athletics equipment and replacement of Club tents. Receipt of this grant contributed to the surplus achieved in the year

Roon the Toon 10k event continues to be successful with record participation in 2025 and generated a surplus of £8,724. The 2026 event has "sold out" and all entry money received prior to this financial year end, whilst the majority of expenditure has yet to be incurred. This accounts for the significant bank deposits held at the financial year end.

Management

The activities, strategic development and finances of the Club are overseen by a Board of trustees who meet periodically to consider the Club development plan, financial position and any material matters arising from the administration committee.

A management committee meet bi-monthly to consider the day to day activities of the Club including membership, capacity, events, competition, member welfare and general administration issues.

Reserves policy

The Trustees' policy is to retain approximately 6 months' worth of core running costs – facility lets, Club Together Fees, race entry fees and our Scottish Athletics annual affiliation - in order to meet commitments and to cover any unexpected expenditure. This expenditure stands at around £50k per annum

Unrestricted Reserves are in excess of this at £63k. The Trustees believe that this is an acceptable range but will continue to monitor the position.

Plans for future period

The trustees intend to continue to pursue the growth and development of the Club on a managed and controlled basis building on our recent successes.

2025 saw the introduction of 3 paid roles supporting (1) the management and administration of the Club, (2) coaching and athlete pathways and (3) the community engagement and development. This will benefit the day to day operation of the club as well as future growth. The financial implications of these roles have considered the level of reserves held by the Club together with the expectation that the efficiencies and growth the roles will support will be revenue positive in the medium term.

We continue to support and develop the capabilities of our coaches and look to expand the pool of coaches. In doing so this assists our objective of managing the membership waiting list, building schools partnerships and other connections in the community.

The Trustees are following a "Target 2028" initiative which sets the objectives for development of the club in the coming years.

Income & Expenditure Account – Period 1/3/25 to 28/2/26

	Income	Expenditure	Net 2025/26
Note			
General Income & Expenditure			
Membership fees	52,853		52,853
Gift Aid	2,827		2,827
Let costs		21,054	(21,054)
Event Expenses – Race entry	1	2,142	(2,142)
Club Together Fees		21,574	(21,574)
SAF annual levy		2,652	(2,652)
League fees & subscriptions	2	2,408	(2,408)
Club Kit - Members	1,185	722	463
Club Kit – Coaches / Volunteers		1,241	(1,241)
Coaching courses	3	3,495	(3,495)
Sports Equipment		33	(33)
Kilmarnock hosted events	300	601	(301)
Race / Event materials & Equipment		726	(726)
Annual Awards event	2,020	3,720	(1,700)
Social events		1,987	(1,987)
IT Costs		129	(129)
Grant Income	4	9,427	9427
Club Tents		4,238	(4,238)
Ayrshire Harriers Distribution		3,219	3,219
Miscellaneous	5	1,005	(126)
Sub Total – Surplus from normal activities		72,836	67,853
<u>Designated Reserves Income & Expenditure</u>			
Roon the Toon Event	8	81,972	59,427
J Young Award Fund Distributions		1,400	(1,400)
TOTAL INCOME & EXPENDITURE		154,808	128,680
			26,128

Balance Sheet as at 28/2/26

<u>Assets</u>	2026	2025
	£	£
Bank – Current Account	9,785	7,101
Bank – Deposit Account (Note 7)	152,734	51,834
Bank – Roon the Toon	21,230	98,686
 <u>Liabilities</u>		
Creditors		
 NET ASSETS	 <u>183,749</u>	 <u>157,621</u>
 <u>Reserves</u>		
Balance as at 1/3/25	157,621	
Surplus of Income over Expenditure 2025/26		
• General	4,983	
• Roon the Toon	22,545	
• Jim Young Award Reserve Distribution	<u>(1,400)</u>	26,128
 RESERVES TOTAL	 <u>183,749</u>	 <u>157,621</u>

(Reserves include £121,602 of designated reserves – See Note 6)

Prepared by Alasdair Murray (Treasurer)

Notes to Accounts

Note 1

Event Entry

West XC Relays	291	
Ayrshire XC Relays	313	
Ayrshire XC	312	
West XC	277	
National XC	376	
National XC Relays	279	
Superteams	140	
West League XC	154	2,142

Note 2

League Fees & Subscriptions

Ayrshire Harriers	20	
East Ayrshire Sports Council	40	
CSSAL	800	
YDL	505	
Scottish National League	350	
SAIL	643	
Glasgow Jaguars	50	2,408

Note 3

The Club invested in coaching course qualifications for our volunteers with 1 Athletics Coach, 2 Leaders in Running Fitness and 8 Coaching Assistants.

Note 4

A grant of £9,427 was awarded by East Ayrshire Council in 2025. The grant was awarded to support club expenditure on outreach activities; membership introduction; coaching courses; replacement Club tents; and sports equipment. £6,243 has been spent in the financial year (net of the club contribution), with the remainder to be allocated in FY 2026/27.

Purpose	Gross Grant Applied for	Club Contribution	Awarded	Spent 2025/26	To allocate 2026/27
New member subsidy	£1,190			£510	£680
School Taster Sessions	£584				£584
Coaching courses	£2,800			£3,495	-

Tents and Promo material	£3,596			£4,238	-
Specialised equipment	£3,257				£3,257
Total	£11,427	£2,000	£9,427	£8,243	£4,521

Note 5

Miscellaneous Income / Expenses

Bank Interest	900		
Other	<u>105</u>	1,005	

Trustee / Volunteer recognition	257		
Love Admin Registration	240		
Other	<u>634</u>	1,131	

Note 6

Designated Reserves

a. Other (Annual Award Fund)

Balance Cfwd	2,000	
Award	<u>50</u>	1,950

b. Roon the Toon

Balance Cfwd	93,686	
2025/26 Surplus (Note 6)	<u>22,545</u>	116,231

c. Jim Young Award Fund

Balance Cfwd	3,821	
Awards made	<u>1,400</u>	2,421

Note 7

Bank deposit account includes £100,000 from surplus Roon the Toon monies largely due to all entry money for the 2026 event being received prior to the financial year end and before the majority of expenses associated with the event are incurred.

Note 8

Roon the Toon – Income & Expenditure

This represents the income / expenditure for the period of this financial statement. The 2025 Roon the Toon was held in June 2025. Some income for the 2025 event was recorded in the 2024/25 financial statement, and the income recorded this year includes income received from entries for the 2026 event as entry opened on 1 January 2026 and fully sold out prior to this financial year end.

On a stand alone basis the 2025 event achieved a surplus of £8,724 See Appendix 1 for details of the 2025 event financial statement.

2025/26 financial year statement	
INCOME	£
Race Entry Fees	71,822
Event Sponsor Income	<u>10,150</u>
Total income	81,972
EXPENDITURE	
SA Levy	4,296
Race Timing	8,075
Traffic Management	11,765
Portaloo Hire	1,920
First Aid	1,834
T Shirts	13,289
Medals	3,576
5 Year Hoodies	1,172
Prize Money	3,220
Event promotion	745
Goody Bag contents	2,654
Donations	2,900
Website host costs	300
Car park stewarding	480
Container	2,100
Other	<u>1,101</u>
Total Expenditure	59,427
NET INCOME	22,545

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).

Nature and purpose of funds

Unrestricted funds (General Reserves) are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain several Bank accounts for the day-to-day running of the club. A separate Bank account is maintained for the financial administration of the annual “Roon the Toon” event

Restricted funds (Designated Reserves) may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Appendix 1

Kilmarnock Harrier & Athletic Club (SC046169)
Roon the Toon 2025 Event – Income & Expenditure

Appendix 1

INCOME	£
Race Entry Fees	56,293
Event Sponsor Income	12,000
Team prize sponsor income	600
Total income	68,893
EXPENDITURE	
SA Levy	4,296
Race Timing	8,819
Traffic Management	11,765
Portaloo Hire	1,920
First Aid	1,834
T Shirts	13,289
Medals	3,575
5 Year Hoodies	1,171
Prize Money	3,220
Event promotion	1,288
Goody Bag – Emp Biscuits, Water, Bananas	2,698
Donations	2,900
Car Park management	480
Park Hotel entertainment	500
Container Purchase	2,100
RTT website hosting	300
Other	514
Total Expenditure	60,169
NET INCOME	8,724

Note 1

Event Sponsor Income

Specsavers	3,000
East Ayrshire Leisure	2,000
Monarch FS	3,000
G H Resourcing	1,000
Thistle Credit Union	1,000
MKM	1,000
CK Energy	1,000
TOTAL	12,000

Note 2

Team Prize Sponsor Income

Barnetts	150
J Guthrie & Co	150
Mackintosh & Wyllie	150
McSherry Halliday	150
TOTAL	600

Note 3

Donations

East Ayrshire Churches	600
Homelessness	
Ayrshire Film Co	500
Rock Choir	500
Centrestage	450
Ayrshire Samba Band	350
Salvation Army	250
SERVS	50
Kilmarnock Parkrun	200
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TOTAL	2,900