

**RADIO BUCKIE (BCK)**  
**STATEMENT OF ACCOUNTS**  
**15 MAY 2016**

**Charity Number SC044654**

**RITSONS**  
Chartered Accountants  
1a Cluny Square  
Buckie  
Moray  
AB56 1AH

**RADIO BUCKIE (BCK)**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 15 MAY 2016**

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**RADIO BUCKIE (BCK)**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 15 MAY 2016**

The trustees present their report and the unaudited financial statements of the charity for the year ended 15 May 2016.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** Radio Buckie (Bck)  
**Charity registration number** SC044654  
c/o The Community Office  
BCHS  
West Cathcart Street  
Buckie  
Moray  
AB56 1PN

**The trustees**

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

Nicholas Brown - Chairperson  
John Clifford - Treasurer  
Anne Grant - Secretary  
Douglas Reid  
Zafar Ali  
Steven Cowie  
Leah Rossvoll

Susan Paton – Retired as a trustee on 9<sup>th</sup> March 2016  
Mitchell Bremner – Retired as a trustee on 9<sup>th</sup> March 2016  
John Clifford – Appointed as a trustee on 9<sup>th</sup> March 2016  
Anne Grant – Appointed as a trustee on 9<sup>th</sup> March 2016

**Independent examiner** A E Simpson M.A., C.A.  
1a Cluny Square  
Buckie  
Moray  
AB56 1AH

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Scottish Charitable Incorporated Organisation.

**Recruitment and appointment of Trustees**

All of the association's trustees are elected by the Board which shall, within a reasonable time after the meeting, notify the applicant of its decision on the application and, if the decision was to refuse admission, shall return to the applicant the remittance lodged by the organisation under clause 13 and give reasons for declining membership.

# **RADIO BUCKIE (BCK)**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 15 MAY 2016**

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable purposes**

Radio Buckie (Bck) main objectives are:

- A) To advance active citizenship, community development and social responsibility.
- B) To celebrate local culture and heritage.
- C) To provide training and development opportunities for volunteers of all ages, especially the young.

##### **Summary of the main activities in relation to these objects**

- A) Focusing upon organisational 'set-up' stage; mapped out top 10 key targets for 2016 and commenced delivery; implemented a marketing and promotion campaign, including a public launch; ensured frontline volunteers have PVG disclosure.
- B) Training for all volunteers (mostly under age 25) in use of equipment and in presenting and interviewing skills; make both studio and outside broadcast local material recordings; established some new 'non-music' based and Outside Broadcast programmes.
- C) Held monthly Board meetings, ad hoc Presenter meetings, and IT Group meetings.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Activities and achievements**

- A) Received and spent an award of just under £10k from the Lottery's Awards for All to complete start-up.
- B) Identified team leaders to take forward 'start-up delivery programme.'
- C) Took ownership of the existing equipment, then insured and secured it all.
- D) Purchased and installed new, up-to-date equipment, including 4 new OB units.
- E) Established a dynamic website and independent internet connection for uploading.
- F) Produced a highly praised 'Welcome Pack' for all new volunteers. Received further community groups' expressions of interest.
- G) Continued partnership relations with Buckie High School, AMP and Keith Community Radio, and signed up to TSI Moray
- H) Commenced and developed broadcasts at lunchtimes within the High School.
- I) Formed greater links between Board, Directors, Advisors and Presenters.

##### **Trustee Remuneration and Expenses**

Trustees did not receive any remuneration for their work during the year.

#### **FINANCIAL REVIEW**

Radio Buckie hopes to accrue reserves of £2000 to try and ensure that its essential overheads are covered to prevent the station having to suddenly stop due to lack of finances. Since this is the second year of the charity, this amount will be reviewed each year for the first five years, until such time that the organisation is confident that the amount is neither too much nor too little.

As a result of the deficit of £8,072 (2015: surplus of £8,735) for the year, the charity held funds of £663 (2015: £8,735).

**RADIO BUCKIE (BCK)**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 15 MAY 2016**

**PLANS FOR FUTURE PERIODS**

As an embryonic organisation, our immediate plans are to consolidate upon our setup by increasing our volunteer numbers, training courses and programme outputs. However, we intend to closely monitor our expenditure to ensure our financial sustainability and, consequently, do not have high spend plans in the next year or two.

**INDEPENDENT EXAMINER**

A E Simpson M.A., C.A. has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Anne Grant  
Secretary

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**RADIO BUCKIE (BCK)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 15 MAY 2016**

I report on the accounts of the charity for the year ended 15 May 2016 set out on pages 1 to 6.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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's trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. 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 trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- accounts are prepared which agree with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations; or

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

A E Simpson M.A., C.A.  
Independent examiner

1a Cluny Square  
Buckie  
Moray  
AB56 1AH

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**RADIO BUCKIE (BCK)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 15 MAY 2016**

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Note	£	£	£	£
<b>RECEIPTS</b>					
Voluntary Receipts:					
Donations		-	-	-	575
Grants	3	-	-	-	9,600
Refunds		78	-	78	-
Suspense cash in hand from 2015		74	-	74	-
Extra cash in hand		40	-	40	
<b>TOTAL RECEIPTS</b>		<u>192</u>	<u>-</u>	<u>192</u>	<u>10,175</u>
<b>PAYMENTS</b>					
Charitable activities	4	-	7,923	7,923	1,440
Governance costs	5	341	-	341	
<b>TOTAL PAYMENTS</b>		<u>341</u>	<u>7,923</u>	<u>8,264</u>	<u>1,440</u>
<b>(DEFICIT) FOR THE YEAR</b>		<u>(149)</u>	<u>(7,923)</u>	<u>(8,072)</u>	<u>8,735</u>

# RADIO BUCKIE (BCK)

## BALANCE SHEET

15 MAY 2016

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>FUNDS RECONCILIATION</b>				
Cash at bank 16/05/15	572	8,163	8,735	
Surplus (deficit) for year	(149)	(7,923)	(8,072)	8,735
<b>Cash in hand and at bank</b>	<u>423</u>	<u>240</u>	<u>663</u>	<u>8,735</u>
			<b>2016</b>	<b>2015</b>
			£	£
<b>BANK BALANCES</b>				
Bank current a/c			617	8,735
Cash in hand			46	-
<b>TOTAL FUNDS HELD</b>			<u>663</u>	<u>8,735</u>

These financial statements were approved by the members of the committee and authorised for issue on the ..... and are signed on their behalf by:

Nicholas Brown  
Chairperson



# RADIO BUCKIE (BCK)

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 15 MAY 2016

### 1. BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts & 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. The trustees maintain a single unrestricted fund for the day-to-day running 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.

Restricted funds relate to an Awards for All grant received in the year ending 15 May 2015 to fund technical equipment, website costs, training, marketing, licensing, insurance and removable station room fittings.

### 3. GRANTS RECEIVED

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Lottery Awards for All	-	-	-	9,600
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>

### 4. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Bank charges	-	-	-	3
Internet	-	497	497	-
Insurance	-	241	241	-
Equipment	-	3,010	3,010	-
Premises	-	1,064	1,064	-
Advertising	-	368	368	1,437
Training	-	336	336	-
Office expenses	-	810	810	-
Marketing	-	1,015	1,015	-
Uniform	-	431	431	-
Miscellaneous	-	151	151	-
	<u>-</u>	<u>7,923</u>	<u>7,923</u>	<u>1,440</u>

### 5. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Accountancy fees	341	-	341	-
	<u>341</u>	<u>-</u>	<u>341</u>	<u>-</u>