

COMPANY REGISTRATION NUMBER SC375856

**DORNOCH AND DISTRICT COMMUNITY  
ASSOCIATION**

**FINANCIAL STATEMENTS**

**31 MARCH 2016**

Charity Number SC013716

**A W GRAY & BUTLER**

Chartered Accountants  
10 Knockbreck Street  
TAIN  
Ross-Shire  
IV19 1BJ

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2016**

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# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2016**

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2016.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Dornoch and District Community Association
<b>Charity registration number</b>	SC013716
<b>Company registration number</b>	SC375856
<b>Principal office</b>	Rubhan Beag Hilton Dornoch Sutherland Scotland IV25 3PW

#### **The trustees**

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

Mr D J Barnes  
Mr C Beck  
Mr J Bishop (Chair until 1 October 2015)  
Mrs L Conner  
Mr D Gibson (Secretary)  
Ms L Irving  
Mrs R Jack  
Ms A M Kruger  
Mrs C MacKay  
Ms V J MacKenzie  
Mr M B McAuley  
Mr J R Melville  
Mr A P Murray (Treasurer)  
Mr T W Robinson  
Mr W M Sutherland (Chair from 1 October 2015)  
Mrs J Sutherland (Secretary)  
Ms K Tewnion

Mr C Beck was appointed as a trustee on 8 March 2016.  
Ms L Irving was appointed as a trustee on 14 July 2015.  
Ms K Tewnion was appointed as a trustee on 14 July 2015.  
Ms A M Kruger retired as a trustee on 19 July 2015.  
Mr M B McAuley retired as a trustee on 19 July 2015.  
Mr J Bishop retired as a trustee on 1 October 2015.  
Mrs R Jack retired as a trustee on 17 November 2015.  
Mr T W Robinson retired as a trustee on 21 January 2016.  
Mrs L Conner retired as a trustee on 1 February 2016.

**Secretary** Mr D Gibson

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

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

**YEAR ENDED 31 MARCH 2016**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Dornoch and District Community Association was incorporated on 29 March 2010 as a Company Limited by Guarantee and does not have any Share Capital. The organisation is governed by its Memorandum and Articles of Association.

The management of the organisation is the responsibility of the Board of Directors who meet regularly. Directors are not remunerated for their work.

The Company is a non-profit making organisation and has Charitable Status.

### **OBJECTIVES AND ACTIVITIES**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Company objectives are -

(a) to promote the benefit of the inhabitants of Dornoch and District without distinction of political, religious or other opinions, by associating the Local Authorities, Voluntary Organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants, and

(b) to secure the establishment, maintenance and management of a community centre for activities promoted by the Association in furtherance of the above objects, or any of them.



# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

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

### **YEAR ENDED 31 MARCH 2016**

#### **ACHIEVEMENTS AND PERFORMANCE**

The principal activity of the Company during the year was the running of the Dornoch Social Club. Two other halls in Dornoch have come back into full use this year, having been unavailable at various times during the previous year, but the demand for space hires continues to exceed our ability to supply at many popular times. This demonstrates the enduring and growing need for community space in our town.

Our car boot sales have continued successfully, and the monthly summertime community markets have gone from strength to strength, with twenty-eight tables invariably booked, bringing in revenue of £10 each. Both the sales and the community market have also served as activities highlighting Dornoch's community spirit and energy. Our annual Guy Fawkes bonfire continues to grow larger year on year, and is completely financially self-supporting: an estimated 1400 people attended the hugely successful November 2015 event.

Another highlight has been the spectacular success of the Community Orchard and Community Garden Plots on the adjacent Glebe Field, which we set up last year. All available plots are now in use, and additional equipment - poly-tunnels, and an uprated water supply - have now been installed. All other areas of the business also continue to thrive and our various sub-committees have access to more than enough reserves to operate for the coming year. Plans are already in place for events in the next financial year and beyond.

Following our success last year in using our Social Club building as a centre for emergency community support, it has been pleasing, this year, to see this success being built on with the creation of a new, independent Community Resilience Group. This CRG, although administratively independent of DADCA, uses our Social Club building as its headquarters, so the building has accordingly been equipped with a range of emergency items, including a powerful diesel generator and associated wiring. As a result, Dornoch is now very well equipped to face severe weather or other emergency, and we believe it has been a local standard-bearer in emergency planning.

The major achievement in the financial year was our blooming partnership with Dornoch Meadows Park Trustees, owners of the land on which DADCA seeks to build the town's new Community Centre. DADCA paid for the Trustees to make a petition to Scotland's Lord Advocate in order to vary the Trust's deed to permit transfer of ownership of the land we need for the new building. This has now been achieved, and moves towards transferring land ownership to DADCA are now under way.

DADCA continues to enjoy widespread support from our community and the Board of Directors are particularly grateful to the John Gordon legacy which has allowed us to establish a ring-fenced maintenance fund for both the existing and the proposed new building.

#### **FINANCIAL REVIEW**

##### **THE TREASURER'S REPORT**

All activities achieved a small excess of income over expenditure during the year with the exception of the Cinema which had a small deficit. The overall result was a surplus of income over expenditure of £6,055, which left all parts of the Company with solid cash balances at the end of the year.

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

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

### **YEAR ENDED 31 MARCH 2016**

#### **TAXATION STATUS**

The company is a recognised charity and as a result there is no liability on the company's income.

#### **RISK MANAGEMENT**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

#### **RESERVES POLICY**

The present level of funding is adequate to support the continuation of the charity for the medium term and the directors consider the financial position of the charity to be satisfactory.

#### **FINANCIAL REVIEW**

The financial position of the organisation is disclosed on the Balance Sheet on page 7. The charity's surplus for the year was £6,055 - (2015 £91,525)

#### **PLANS FOR FUTURE PERIODS**

Now that the acquisition of the necessary land for the New Community Centre seems assured, the main challenge for the Board in the immediate future is to continue to assemble the funding package to finance the construction of the new building itself.

A sum in excess of £2M is required. We have assurance of £100,000 thanks to the generosity of Dornoch Community Council, we have assembled several tens of thousands of pounds through our own fundraising, and our Social Club building - part of the funding package - has recently been professionally valued at close to £200,000.

The largest capital funding component by far, however, will be the sum, in excess of £1.1M, which we are seeking from the Big Lottery Fund. Our application for this sum is currently under consideration and, if granted, will give good prospect of leveraging in the remaining required funds from other public and private sources over ensuing months. We have also applied for revenue funding assistance from Big Lottery in the early years of our new Community Centre, to assist in the transition from an activity model entirely based on volunteer effort to one using two full-time employees in addition. We believe that this is the only way in which business sustainability can be ensured in the long term

We will ensure that essential maintenance of our current building is not overlooked, but the provision of a replacement building for the ageing Social Club is our top priority, and we are at a critical stage of that quest.

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

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

**YEAR ENDED 31 MARCH 2016**

### **SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:  
Rubhan Beag  
Embo Street  
Dornoch  
Sutherland  
IV25 3PW

Signed by order of the trustees

A handwritten signature in black ink, appearing to be 'D Gibson', written in a cursive style.

Mr D Gibson  
Company Secretary

12 July 2016



**DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND**  
**MEMBERS OF DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**  
**YEAR ENDED 31 MARCH 2016**

I report on the accounts of the company for the year ended 31 March 2016 which are set out on pages 8 to 16.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of Dornoch and District Community Association 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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The company's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) 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 2005 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 the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the company 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, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



**DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND**  
**MEMBERS OF DORNOCH AND DISTRICT COMMUNITY ASSOCIATION** *(continued)*  
**YEAR ENDED 31 MARCH 2016**



James D Robertson  
Chartered Accountant  
Independent examiner

10 Knockbreck Street  
TAIN  
Ross-Shire  
IV19 1BJ

12 July 2016

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

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

**YEAR ENDED 31 MARCH 2016**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	2	5,130	27,395	32,525	90,347
Other trading activities	3	31,755	1,110	32,865	38,903
Investment income	4	1,334	—	1,334	1,574
<b>TOTAL INCOME</b>		<u>38,219</u>	<u>28,505</u>	<u>66,724</u>	<u>130,824</u>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	5/6	(32,264)	(28,406)	(60,670)	(39,299)
<b>TOTAL EXPENDITURE</b>		<u>(32,264)</u>	<u>(28,406)</u>	<u>(60,670)</u>	<u>(39,299)</u>
<b>NET INCOME BEFORE TRANSFER</b>					
	7	5,955	99	6,054	91,525
Transfer between funds	8	(16,493)	16,493	—	—
<b>NET INCOME FOR THE YEAR</b>		<u>(10,538)</u>	<u>16,592</u>	<u>6,054</u>	<u>91,525</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>43,454</u>	<u>82,739</u>	<u>126,193</u>	<u>34,668</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>32,916</u>	<u>99,331</u>	<u>132,247</u>	<u>126,193</u>

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 16 form part of these financial statements.

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	10	50,824	51,860
<b>CURRENT ASSETS</b>			
Debtors	11	2,706	1,162
Cash at bank and in hand		83,257	76,442
		<u>85,963</u>	<u>77,604</u>
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(2,760)</u>	<u>(601)</u>
<b>NET CURRENT ASSETS</b>		<b>83,203</b>	<b>77,003</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>134,027</b>	<b>128,863</b>
<b>CREDITORS: Amounts falling due after more than one year</b>	13	<u>(1,780)</u>	<u>(2,670)</u>
<b>NET ASSETS</b>		<b>132,247</b>	<b>126,193</b>
<b>FUNDS OF THE CHARITY</b>			
Restricted income funds	14	99,331	82,739
Unrestricted income funds	15	32,916	43,454
<b>TOTAL CHARITY FUNDS</b>		<b>132,247</b>	<b>126,193</b>

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The Balance sheet continues on the following page.

The notes on pages 11 to 16 form part of these financial statements.

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

## **BALANCE SHEET** *(continued)*

**31 MARCH 2016**

These financial statements were approved by the members of the committee and authorised for issue on the 12 July 2016 and are signed on their behalf by:

A P MURRAY  
Trustee

A handwritten signature in black ink, appearing to read 'A P Murray', written over a horizontal line.

Company Registration Number: SC375856

The notes on pages 11 to 16 form part of these financial statements.



# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

#### 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:

Equipment	-	20% - 25% straight line
Motor Vehicles	-	25% reducing balance

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Donations	1,861	16,105	17,966
Gift aid	269	–	269
<b>Grants receivable</b>			
Grants receivable - Highland Council	2,000	2,800	4,800
Grants receivable - Bank of Scotland	500	–	500
Grants receivable - Beinn Tharsuinn	–	90	90
Grants receivable - Big Lottery	–	–	–
Grants receivable - DACIC	–	–	–
Grants receivable - SSE	–	3,200	3,200
Grants receivable - Albyn	–	200	200
Grants receivable - RDGC	500	2,000	2,500
Grants receivable - Common Good Fund	–	3,000	3,000
	<u>5,130</u>	<u>27,395</u>	<u>32,525</u>

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

### 2. DONATIONS AND LEGACIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
<b>Donations</b>			
Donations	8,360	27,086	35,446
Gift aid	—	1,403	1,403
<b>Grants receivable</b>			
Grants receivable - Highland Council	1,000	1,800	2,800
Grants receivable - Bank of Scotland	—	—	—
Grants receivable - Beinn Tharsuinn	—	90	90
Grants receivable - Big Lottery	—	46,560	46,560
Grants receivable - DACIC	—	1,000	1,000
Grants receivable - SSE	—	3,048	3,048
Grants receivable - Albyn	—	—	—
Grants receivable - RDGC	—	—	—
Grants receivable - Common Good Fund	—	—	—
	<u>9,360</u>	<u>80,987</u>	<u>90,347</u>

### 3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Fundraising events	18,518	795	19,313
Hire of hall	13,237	315	13,552
	<u>31,755</u>	<u>1,110</u>	<u>32,865</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Fundraising events	23,905	2,916	26,821
Hire of hall	12,082	—	12,082
	<u>35,987</u>	<u>2,916</u>	<u>38,903</u>

### 4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Bank interest and rental income	<u>1,334</u>	<u>1,334</u>	<u>1,574</u>	<u>1,574</u>

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

### 5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Charitable activity	<u>32,264</u>	<u>28,406</u>	<u>60,669</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Charitable activity	<u>33,287</u>	<u>6,012</u>	<u>39,299</u>

### 6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total Funds 2016 £	Total Funds 2015 £
Charitable activity	<u>60,669</u>	<u>60,669</u>	<u>39,299</u>

### 7. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2016 £	2015 £
Depreciation	<u>1,036</u>	<u>1,514</u>

### 8. FUND TRANSFERS

Within the year a total of £16,492 of transfers between accounts were undertaken.

The New Build received net £15,879

The Crafts and Guilds received net £113

The Courthouse appeal received net £500

### 9. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

### 10. TANGIBLE FIXED ASSETS

	Land and buildings £	Other plant & machinery etc. £	Total £
<b>COST</b>			
At 1 April 2015 and 31 March 2016	<u>47,912</u>	<u>8,118</u>	<u>56,030</u>
<b>DEPRECIATION</b>			
At 1 April 2015	—	4,170	4,170
Charge for the year	—	<u>1,036</u>	<u>1,036</u>
At 31 March 2016	<u>—</u>	<u>5,206</u>	<u>5,206</u>
<b>NET BOOK VALUE</b>			
At 31 March 2016	<u>47,912</u>	<u>2,912</u>	<u>50,824</u>
At 31 March 2015	<u>47,912</u>	<u>3,948</u>	<u>51,860</u>

### 11. DEBTORS

	2016 £	2015 £
Trade debtors	<u>2,706</u>	<u>1,162</u>

### 12. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	1,744	—
Accruals and deferred income	<u>1,016</u>	<u>601</u>
	<u>2,760</u>	<u>601</u>

### 13. CREDITORS: Amounts falling due after more than one year

	2016 £	2015 £
Accruals and deferred income	<u>1,780</u>	<u>2,670</u>



# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

### 14. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2016 £
Restricted Fund 1 - New Build	62,632	5,400	(10,208)	15,879	73,703
Restricted Fund 2 - Orchard Planting	107	—	(107)	—	—
Restricted Fund 3 - Staged Seating	—	890	(890)	—	—
Restricted Fund 4 - Building Maintenance	20,000	—	(1,356)	—	18,644
Restricted Fund 5 - Crafts & Guilds includes Dornoch 400 years	—	5,815	(668)	113	5,260
Restricted Fund 6- Community Resilience	—	4,900	(3,176)	—	1,724
Restricted Fund 7 - Courthouse Appeal Fund	—	11,501	(12,001)	500	—
	<u>82,739</u>	<u>28,506</u>	<u>(28,406)</u>	<u>16,492</u>	<u>99,331</u>

### 15. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2016 £
General Funds	<u>43,454</u>	<u>38,217</u>	<u>(32,263)</u>	<u>(16,492)</u>	<u>32,916</u>

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

### 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
<b>Restricted Income Funds:</b>				
Restricted Fund 1 - New Build	46,092	27,611	–	73,703
Restricted Fund 3 - Staged Seating	1,780	–	(1,780)	–
Restricted Fund 4 - Building Maintenance	–	18,644	–	18,644
Restricted Fund 5 - Crafts & Guilds includes Dornoch 400 years	–	5,260	–	5,260
Restricted Fund 6- Community Resilience	–	1,724	–	1,724
	<u>47,872</u>	<u>53,239</u>	<u>(1,780)</u>	<u>99,331</u>
<b>Unrestricted Income Funds</b>	<u>2,952</u>	<u>29,964</u>	<u>–</u>	<u>32,916</u>
<b>Total Funds</b>	<u>50,824</u>	<u>83,203</u>	<u>(1,780)</u>	<u>132,247</u>

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

## **MANAGEMENT INFORMATION**

**YEAR ENDED 31 MARCH 2016**

**The following page does not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 6 to 7.**

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2016

	2016 £	2015 £
<b>INCOMING RESOURCES</b>		
<b>DONATIONS AND LEGACIES</b>		
Donations	17,966	35,446
Gift aid	269	1,403
Grants receivable - Highland Council	4,800	2,800
Grants receivable - Bank of Scotland	500	—
Grants receivable - Beinn Tharsuinn	90	90
Grants receivable - Big Lottery	—	46,560
Grants receivable - DACIC	—	1,000
Grants receivable - SSE	3,200	3,048
Grants receivable - Albryn	200	—
Grants receivable - RDGC	2,500	—
Grants receivable - Common Good Fund	3,000	—
	<u>32,525</u>	<u>90,347</u>
 Fundraising events	 19,313	 26,821
Hire of hall	13,552	12,082
	<u>32,865</u>	<u>38,903</u>
 <b>INVESTMENT INCOME</b>		
Investment income from bank interest and rental	1,334	1,574
	<u>1,334</u>	<u>1,574</u>
 <b>TOTAL INCOME</b>	 <u>66,724</u>	 <u>130,824</u>
 <b>EXPENDITURE</b>		
<b>CHARITABLE ACTIVITIES</b>		
Establishment - Light & heat	2,969	2,921
Establishment - Repairs & maintenance	8,396	2,817
Establishment - Insurance	909	864
Professional - Legal fees	6,176	—
Office expenses - Telephone	419	399
Office expenses - Other	600	781
Depreciation	1,036	1,514
Fundraising costs	10,788	11,460
Caretaking	6,381	6,168
Performing rights	—	299
Advertising	4,302	2,957
General expenses	6,690	9,119
Dontations	12,003	—
	<u>60,669</u>	<u>39,299</u>