

COMPANY REGISTRATION NUMBER SC375856

**DORNOCH AND DISTRICT COMMUNITY  
ASSOCIATION**

**FINANCIAL STATEMENTS**

**31 MARCH 2017**

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 2017**

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# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2017**

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 2017.

#### **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>	Dornoch Social Club School Hill Dornoch Sutherland Scotland IV25 3PF

#### **The trustees**

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

Mrs J Sutherland  
Mr A P Murray (Treasurer)  
Mrs D J Barnes  
Mr D Gibson (Co-Chair)  
Mr W M Sutherland (Chair)  
Mrs C MacKay (Co-Chair)  
Ms V J MacKenzie  
Mr J R Melville  
Mr C Beck  
Ms L Irving  
Ms K Tewnion (Secretary)  
Mr D K Goskirk  
Ms D Hercher

Mr D K Goskirk was appointed as a trustee on 12 July 2016.

Ms D Hercher was appointed as a trustee on 12 July 2016.

Mrs J Sutherland retired as a trustee on 9 January 2017.

Mr W M Sutherland (Chair) retired as a trustee on 9 January 2017.

Mr C Beck retired as a trustee on 18 November 2016.

Ms L Irving retired as a trustee on 12 July 2016.

Ms D Hercher retired as a trustee on 9 January 2017.

<b>Secretary</b>	Ms K Tewnion
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# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

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

### **YEAR ENDED 31 MARCH 2017**

#### **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 2017**

#### **ACHIEVEMENTS AND PERFORMANCE**

The Principal activity of the company during the year was the running of The Dornoch Social Club. The bookings at the hall continue to remain strong with regular events filling the calendar through the year topped up by one off events at weekends for children's parties etc. We also continue to attract new regular bookings a slimming class and new workout group both being very successful in the start of 2017.

The Car Boot sales and Community Market continue to be a great success and despite lower numbers on the board to volunteer time this has been managed well with the support of DADCA members stepping up to support the board in the running of both these events. Both the Car Boot sales and the Community Market are normally fully subscribed, and with a waiting list on some occasions. The annual Bonfire night was a great success in 2016 with a fantastic turn out from the public resulting in it covering its own cost. All these events are now key in the Dornoch Calendar and attract visitors to the town.

Despite not being successful in our latest funding application to big lottery for a new build centre and unlikely to fit the criteria of any current funding of that scale the Board are focused and committed on continuing to provide a useful functional space for our users and the community. The focus now will be to look at ways in which we can improve the space meaningfully at the existing building addressing some of the key issues with the building as highlighted in our previous consultations with the public.

DADCA continues to seek new directors to join the board to help continue to drive this forward with new ideas, skill and energy.

DADCA continues to be fortunate with great support from our board of volunteers, members, community and local donations such as St Finnbarrs and The RDGC grants and donations to name a few.

#### **FINANCIAL REVIEW**

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

DADCA suffered an overall deficit of £9,413 during the period. This was due to the New Build General Fund being hit by heavy one-off legal expenses relating to the right to purchase the Meadows Land, which right has since been found to be of no immediate benefit because the Big Lottery funding for the new Community Centre did not come through. DADCA's normal activities overall showed a small surplus. The Social Club and related fund-raising activities, the cinema, the Glebe Field and Flowers and Fairs all generated small surpluses; Festival Week, Craft & Guilds and the Youth Café all generated small deficits. Despite these small deficits and the overall deficit, all parts of the Company had solid cash balances at the end of the year.



# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

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

**YEAR ENDED 31 MARCH 2017**

### **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 9. The charity's deficit for the year was £9,413 - (2016 surplus £6,055). However this was dwarfed by a £132,088 revaluation of Fixed Assets being the revaluation of the Social Club from £1 to £180,000 less the write off of previously capitalised expenses of £47,911 relating to the failed Big Lottery Bid.

### **SMALL COMPANY PROVISIONS**

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

Registered office:  
Dornoch Social Club  
School Hill  
Dornoch  
Sutherland  
Scotland  
IV25 3PF

Signed by order of the trustees



Ms K Tewnton  
Company Secretary

14 July 2017

**DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND**  
**MEMBERS OF DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**  
**YEAR ENDED 31 MARCH 2017**

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 7 to 15.

**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 2017**



James D Robertson  
Chartered Accountant  
Independent examiner

10 Knockbreck Street  
TAIN  
Ross-Shire  
IV19 1BJ

13 July 2017



# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

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

YEAR ENDED 31 MARCH 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	2	559	5,964	6,523	32,525
Other trading activities	3	30,434	3,313	33,747	32,865
Investment income	4	1,303	—	1,303	1,334
<b>TOTAL INCOME</b>		<u>32,296</u>	<u>9,277</u>	<u>41,573</u>	<u>66,724</u>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	5/6	(27,731)	(23,255)	(50,986)	(60,669)
<b>TOTAL EXPENDITURE</b>		<u>(27,731)</u>	<u>(23,255)</u>	<u>(50,986)</u>	<u>(60,669)</u>
<b>NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>					
	7	4,565	(13,978)	(9,413)	6,055
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>32,916</u>	<u>99,331</u>	<u>132,247</u>	<u>126,193</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>37,481</u>	<u>85,353</u>	<u>122,834</u>	<u>132,248</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 10 to 15 form part of these financial statements.

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## BALANCE SHEET

31 MARCH 2017

	Note	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	10	184,592	50,824
<b>CURRENT ASSETS</b>			
Debtors	11	1,055	2,706
Cash at bank and in hand		71,092	83,257
		<u>72,147</u>	<u>85,963</u>
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(925)</u>	<u>(2,760)</u>
<b>NET CURRENT ASSETS</b>		71,222	83,203
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>255,814</u>	<u>134,027</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	13	<u>(890)</u>	<u>(1,780)</u>
<b>NET ASSETS</b>		<u>254,924</u>	<u>132,247</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted income funds	14	46,074	99,331
Unrestricted income funds	15	208,850	32,916
<b>TOTAL CHARITY FUNDS</b>		<u>254,924</u>	<u>132,247</u>

For the year ended 31 March 2017 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 10 to 15 form part of these financial statements.

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

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

**31 MARCH 2017**

These financial statements were approved by the members of the committee and authorised for issue on the 14 July 2017 and are signed on their behalf by:

A handwritten signature in black ink, appearing to read 'A P Murray', with a long horizontal flourish extending to the right.

A P MURRAY  
Trustee

Company Registration Number: SC375856

The notes on pages 10 to 15 form part of these financial statements.

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

### 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 2017 £
<b>Donations</b>			
Donations	559	1,129	1,688
Gift aid	-	-	-
<b>Grants receivable</b>			
Grants receivable - Highland Council	-	2,800	2,800
Grants receivable - Bank of Scotland	-	-	-
Grants receivable - Beinn Tharsuinn	-	90	90
Grants receivable - SSE	-	-	-
Grants receivable - Albyn	-	-	-
Grants receivable - RDGC	-	500	500
Grants receivable - Common Good Fund	-	1,445	1,445
	<u>559</u>	<u>5,964</u>	<u>6,523</u>

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

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

	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 - 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>

### 3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fundraising events	19,038	2,563	21,602
Hire of hall	11,396	750	12,146
	<u>30,434</u>	<u>3,313</u>	<u>33,748</u>

	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>

### 4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	<u>1,303</u>	<u>1,303</u>	<u>1,334</u>	<u>1,334</u>



# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Charitable activity	<u>27,731</u>	<u>23,255</u>	<u>50,987</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Charitable activity	<u>32,264</u>	<u>28,406</u>	<u>60,669</u>

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

	Activities undertaken directly £	Total Funds 2017 £	Total Funds 2016 £
Charitable activity	<u>50,987</u>	<u>50,987</u>	<u>60,669</u>

### 7. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2017 £	2016 £
Depreciation	<u>2,570</u>	<u>1,036</u>

### 8. FUND TRANSFERS

Within the year a net total of £4,297 of transfers between unrestricted and restricted accounts were undertaken.

The New Build transferred in net £774

The Flowers & Fairs transferred in net £4,027

The Crafts & Guilds transferred out net £315

The Community Resilience transferred out net £189

### 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 2017

### 10. TANGIBLE FIXED ASSETS

	Land and buildings £	Other plant & machinery etc. £	Total £
<b>COST OR VALUATION</b>			
At 1 April 2016	47,912	8,118	56,030
Additions	—	4,250	4,250
Disposals	(47,911)	—	(47,911)
Revaluation	179,999	—	179,999
<b>At 31 March 2017</b>	<u>180,000</u>	<u>12,368</u>	<u>192,368</u>
<b>DEPRECIATION</b>			
At 1 April 2016	—	5,206	5,206
Charge for the year	—	2,570	2,570
<b>At 31 March 2017</b>	<u>—</u>	<u>7,776</u>	<u>7,776</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2017</b>	<u>180,000</u>	<u>4,592</u>	<u>184,592</u>
At 31 March 2016	<u>47,912</u>	<u>2,912</u>	<u>50,824</u>

### 11. DEBTORS

	2017 £	2016 £
Trade debtors	<u>1,055</u>	<u>2,706</u>

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

	2017 £	2016 £
Trade creditors	—	1,744
Accruals and deferred income	<u>925</u>	<u>1,016</u>
	<u>925</u>	<u>2,760</u>

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

	2017 £	2016 £
Accruals and deferred income	<u>890</u>	<u>1,780</u>

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

### 14. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2017 £
Restricted Fund 1					
- New Build	73,703	1,316	(59,330)	774	16,463
Restricted Fund 3					
- Staged Seating	—	890	(890)	—	—
Restricted Fund 4					
- Building					
Maintenance	18,644	—	—	—	18,644
Restricted Fund 5					
- Crafts & Guilds					
includes Dornoch					
400 years	5,260	1,885	(4,290)	(315)	2,540
Restricted Fund					
6- Community					
Resilience	1,724	1,987	(1,348)	(189)	2,174
Flowers & Fairs	—	3,231	(3,005)	4,027	4,253
Glebe Field Grant	—	2,000	—	—	2,000
	<u>99,331</u>	<u>11,309</u>	<u>(68,863)</u>	<u>4,297</u>	<u>46,074</u>

### 15. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2016 £	Income £	Expenditure and transfers £	Gains and losses £	Balance at 31 Mar 2017 £
General Funds	<u>32,916</u>	<u>30,266</u>	<u>(34,331)</u>	<u>179,999</u>	<u>208,850</u>

The majority of the unrestricted income funds balance is comprised of the £180,000 valuation of the Social Club building. Previously the building was held in trust for the people of Dornoch before the trustees sold it to Dornoch and District Community Association without any conditions on the sale. Dornoch and District Community Association can therefore use it as it considers best in the interest of its charitable aims set out in its constitution, just as it can use any other non-restricted funds.

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

### 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	–	16,463	–	16,463
Restricted Fund 3 - Staged Seating	890	–	(890)	–
Restricted Fund 4 - Building Maintenance	–	18,644	–	18,644
Restricted Fund 5 - Crafts & Guilds includes Dornoch 400 years	–	2,540	–	2,540
Restricted Fund 6- Community Resilience	–	2,174	–	2,174
Flowers & Fairs	1,617	2,636	–	4,253
Glebe Field Grant	–	2,000	–	2,000
	<u>2,507</u>	<u>44,457</u>	<u>(890)</u>	<u>46,074</u>
<b>Unrestricted Income Funds</b>	<u>182,085</u>	<u>26,765</u>	<u>–</u>	<u>208,850</u>
<b>Total Funds</b>	<u>184,592</u>	<u>71,222</u>	<u>(890)</u>	<u>254,924</u>

**DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 MARCH 2017**

The following page does not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.



# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2017

	2017 £	2016 £
<b>INCOMING RESOURCES</b>		
<b>DONATIONS AND LEGACIES</b>		
Donations	1,688	17,966
Gift aid	—	269
Grants receivable - Highland Council	2,800	4,800
Grants receivable - Bank of Scotland	—	500
Grants receivable - Beinn Tharsuinn	90	90
Grants receivable - SSE	—	3,200
Grants receivable - Albryn	—	200
Grants receivable - RDGC	500	2,500
Grants receivable - Common Good Fund	1,445	3,000
	<u>6,523</u>	<u>32,525</u>
 Fundraising events	 21,602	 19,313
Hire of hall	12,146	13,552
	<u>33,748</u>	<u>32,865</u>
 <b>INVESTMENT INCOME</b>		
Investment income from bank interest and rental	1,303	1,334
	<u>41,574</u>	<u>66,724</u>
 <b>TOTAL INCOME</b>		
<b>EXPENDITURE</b>		
<b>CHARITABLE ACTIVITIES</b>		
Establishment - Light & heat	2,724	2,969
Establishment - Repairs & maintenance	993	8,396
Establishment - Insurance	905	909
Professional - Legal fees	13,068	6,176
Office expenses - Telephone	225	419
Office expenses - Other	600	600
Depreciation	2,570	1,036
Fundraising costs	14,071	10,788
Caretaking	7,816	6,381
Performing rights	814	—
Advertising	3,080	4,302
General expenses	4,121	6,690
Donations	—	12,003
	<u>50,987</u>	<u>60,669</u>
 <b>TOTAL EXPENDITURE</b>	 <u>50,987</u>	 <u>60,669</u>

# **DORNOCH AND DISTRICT COMMUNITY ASSOCIATION**

## **DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2017**

	2017	2016
	£	£
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR</b>	<b><u>(9,413)</u></b>	<b><u>6,055</u></b>

# DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2017

	2017	2016
	£	£
<b>CHARITABLE ACTIVITIES</b>		
<b>Charitable activity</b>		
<i>Activities undertaken directly</i>		
Establishment - Light & heat	2,724	2,969
Establishment - Repairs & maintenance	993	8,396
Establishment - Insurance	905	909
Professional - Legal fees	13,068	6,176
Office expenses - Telephone	225	419
Office expenses - Other	600	600
Depreciation	2,570	1,036
Fundraising costs	14,071	10,788
Caretaking	7,816	6,381
Performing rights	814	—
Advertising	3,080	4,302
General expenses	4,121	6,690
Donations	—	12,003
	<u>50,987</u>	<u>60,669</u>

