

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020
FOR
DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

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COMPANIES HOUSE

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2020**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

DORNOCH AND DISTRICT COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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 including fitness groups being very successful in the start of 2019.

The Car Boot sales and Community Market continue to be a great success and this has been managed well with the support of DADCA members and community volunteers 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. After two years running the car boot sale throughout the year every two months, as opposed to every month just through the summer months, this will be reviewed with the regular stall holders to establish which format is best suited and most fruitful for all. The annual Bonfire night was a great success in 2019 with a fantastic turn out from the public resulting in it covering its own cost. This year Carol will pass the running of the Bonfire night to fellow director Victoria Mackenzie who will be supported by the usual volunteers from the board and community. The Hogmanay Street Party (now under the DADCA umbrella) was a huge success drawing a massive following to the town over 2-3 days benefiting local businesses, hotels & B&Bs. All these events are now key in the Dornoch Calendar and attract visitors to the town.

There have been no major works carried out at the social Club building as we continue to await progress on the proposed Curlew Centre and DACICs proposed purchase of the Police station. As a board we have been heavily involved and kept up to date on both projects and how the needs of the current users of the Social Club can be adopted in to both these plans. Should funding for the projects be achieved and the needs of our users are satisfied we will commit our financial support through sale of the Social Club building.

It was a great year welcoming new directors to the board who have all already taken on major roles to support the committee. Of course still 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.

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Principal activity of the company during the year was to maintain the running of The Dornoch Social Club. The bookings at the hall at the start of the year continued to remain strong reflecting 2019 bookings with regular events filling the calendar through the year topped up by one off events at weekends. Of course this was suspended when the building was closed under the Scottish Government guidance and lockdown in March 2020.

We have taken the opportunity during this period of closure to make necessary and essential works to the building to improve the facility when the opportunity to welcome our users back and promote the building to new users. The decision to invest in our building has come on the back of the uncertainty of the other projects in the town going ahead within any reasonable timescale.

All other major events run (and to be run in 2020) have of course been cancelled due to the size and attendance of such events. However we will take the opportunity to put on or arrange alternate events in place of these where government regulations allow.

The accounts continue to remain in a strong position despite no income and we look forward to welcoming back users and the revenue they bring to the charity as soon as is safe. The board remains strong in numbers and we have created roles within the board to share the volunteering load which has made us considerably more efficient and productive.

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

Financial Review

THE TREASURER'S REPORT

DADCA achieved an overall surplus of £8,056. Flowers and Fairs suffered a small deficit during the year, but all other activities achieved small surpluses. All parts of the Company had solid cash balances at the end of the year.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC375856 (Scotland)

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2020**

Registered Charity number
SC013716

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

Trustees

D Gibson Co-Chair (resigned 10/6/19)
D K Goskirk
Mrs C Mackay Co-Chair
Ms V J Mackenzie Co-Chair from 09/09/2019
Cllr J McGillivray
J R Melville
A P Murray Treasurer to 09/09/19
Ms K M Tewnion
G Dixon Treasurer from 09/09/2019 (appointed 23/5/19)
J Horak (appointed 23/5/19)
Ms S MacDougall (appointed 16/5/19)

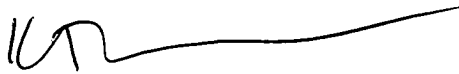
Company Secretary

Ms K M Tewnion

Independent Examiner

Mr Gary Addison
ACCA
Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

Approved by order of the board of trustees on 19th August 2020 and signed on its behalf by:



Ms K M Tewnion - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

Independent examiner's report to the trustees of Dornoch and District Community Association ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Gary Addison
ACCA
Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

19th August 2020

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,063	1,394	3,457	6,769
Charitable activities					
Community Funding					
		-	-	-	2,410
Other trading activities	2	24,118	6,135	30,253	31,052
Investment income	3	9,098	(475)	8,623	9,846
Other income		1,300	-	1,300	-
Total		36,579	7,054	43,633	50,077
EXPENDITURE ON					
Raising funds	4	11,109	2,647	13,756	23,522
Charitable activities					
Community Funding					
		17,978	3,843	21,821	20,046
Other		-	-	-	973
Total		29,087	6,490	35,577	44,541
NET INCOME		7,492	564	8,056	5,536
Transfers between funds	11	463	(463)	-	-
Net movement in funds		7,955	101	8,056	5,536
RECONCILIATION OF FUNDS					
Total funds brought forward		219,748	50,978	270,726	265,190
TOTAL FUNDS CARRIED FORWARD		227,703	51,079	278,782	270,726

The notes form part of these financial statements

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**BALANCE SHEET
31ST MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	182,735	764	183,499	185,383
CURRENT ASSETS					
Debtors	9	-	-	-	786
Cash at bank and in hand		46,080	50,437	96,517	85,425
		<u>46,080</u>	<u>50,437</u>	<u>96,517</u>	<u>86,211</u>
CREDITORS					
Amounts falling due within one year	10	(1,112)	(122)	(1,234)	(868)
NET CURRENT ASSETS		<u>44,968</u>	<u>50,315</u>	<u>95,283</u>	<u>85,343</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>227,703</u>	<u>51,079</u>	<u>278,782</u>	<u>270,726</u>
NET ASSETS		<u><u>227,703</u></u>	<u><u>51,079</u></u>	<u><u>278,782</u></u>	<u><u>270,726</u></u>
FUNDS	11				
Unrestricted funds				227,703	219,748
Restricted funds				51,079	50,978
TOTAL FUNDS				<u><u>278,782</u></u>	<u><u>270,726</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued
31ST MARCH 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19th August 2020 and were signed on its behalf by:


G Dixon - Trustee

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only 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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	30,253	31,052
	<u> </u>	<u> </u>

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020**

3. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	7,676	8,554
Deposit account interest	947	1,292
	<u>8,623</u>	<u>9,846</u>

4. RAISING FUNDS

Investment management costs

	2020	2019
	£	£
Property repairs	299	1,162
	<u>299</u>	<u>1,162</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	1,884	1,897
Surplus on disposal of fixed assets	<u>(1,300)</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2020 nor for the year ended 31st March 2019.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,539	3,230	6,769
Charitable activities			
Community Funding			
	500	1,910	2,410
Other trading activities	22,891	8,161	31,052
Investment income	9,185	661	9,846
	<u>36,115</u>	<u>13,962</u>	<u>50,077</u>
Total	36,115	13,962	50,077

EXPENDITURE ON

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	
Raising funds	15,486	8,036	23,522	
Charitable activities				
Community Funding				
	16,340	3,706	20,046	
Other	973	-	973	
Total	32,799	11,742	44,541	
NET INCOME	3,316	2,220	5,536	
Transfers between funds	382	(382)	-	
Net movement in funds	3,698	1,838	5,536	
RECONCILIATION OF FUNDS				
Total funds brought forward	216,050	49,140	265,190	
TOTAL FUNDS CARRIED FORWARD	219,748	50,978	270,726	
8. TANGIBLE FIXED ASSETS				
	Freehold property	Motor vehicles	Equipment	Totals
	£	£	£	£
COST				
At 1st April 2019 and 31st March 2020	180,000	1,567	15,776	197,343
DEPRECIATION				
At 1st April 2019	-	1,410	10,550	11,960
Charge for year	-	39	1,845	1,884
At 31st March 2020	-	1,449	12,395	13,844
NET BOOK VALUE				
At 31st March 2020	180,000	118	3,381	183,499
At 31st March 2019	180,000	157	5,226	185,383

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	-	786
	<u>-</u>	<u>786</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	296	-
Accrued expenses	938	868
	<u>1,234</u>	<u>868</u>

11. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	39,749	7,492	463	47,704
Revaluation Reserve				
	<u>179,999</u>	<u>-</u>	<u>-</u>	<u>179,999</u>
	219,748	7,492	463	227,703
Restricted funds				
Restricted Funds	50,978	564	(463)	51,079
	<u>270,726</u>	<u>8,056</u>	<u>-</u>	<u>278,782</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,579	(29,087)	7,492
Restricted funds			
Restricted Funds	7,054	(6,490)	564
	<u>43,633</u>	<u>(35,577)</u>	<u>8,056</u>

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	36,051	3,316	382	39,749
Revaluation Reserve				
	179,999	-	-	179,999
	216,050	3,316	382	219,748
Restricted funds				
Restricted Funds	49,140	2,220	(382)	50,978
TOTAL FUNDS	<u>265,190</u>	<u>5,536</u>	<u>-</u>	<u>270,726</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,115	(32,799)	3,316
Restricted funds			
Restricted Funds	13,962	(11,742)	2,220
TOTAL FUNDS	<u>50,077</u>	<u>(44,541)</u>	<u>5,536</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	36,051	10,808	845	47,704
Revaluation Reserve				
	179,999	-	-	179,999
	216,050	10,808	845	227,703
Restricted funds				
Restricted Funds	49,140	2,784	(845)	51,079
TOTAL FUNDS	<u>265,190</u>	<u>13,592</u>	<u>-</u>	<u>278,782</u>

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2020**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,694	(61,886)	10,808
Restricted funds			
Restricted Funds	21,016	(18,232)	2,784
TOTAL FUNDS	<u>93,710</u>	<u>(80,118)</u>	<u>13,592</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2020.

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2020**

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,063	1,394	3,457	6,769
Other trading activities				
Fundraising events	24,118	6,135	30,253	31,052
Investment income				
Rents received	8,151	(475)	7,676	8,554
Deposit account interest	947	-	947	1,292
	<u>9,098</u>	<u>(475)</u>	<u>8,623</u>	<u>9,846</u>
Charitable activities				
Grants	-	-	-	2,410
Other income				
Gain on sale of tangible fixed assets	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>-</u>
Total incoming resources	36,579	7,054	43,633	50,077
EXPENDITURE				
Raising donations and legacies				
Fundraising Events	10,810	2,647	13,457	22,360
Investment management costs				
Property repairs	299	-	299	1,162
Charitable activities				
Insurance	-	-	-	1,787
Light and heat	3,418	-	3,418	2,922
Telephone	360	-	360	95
Advertising	2,401	92	2,493	2,726
Sundries	113	1,967	2,080	3,426
Caretaking	6,714	-	6,714	6,792
Performing Rights	401	-	401	401
Charitable Donations	-	1,200	1,200	-
Licenses	437	-	437	-
Depreciation of tangible fixed assets	<u>1,300</u>	<u>584</u>	<u>1,884</u>	<u>1,897</u>
	15,144	3,843	18,987	20,046
Support costs				
Governance costs				
Accountancy and legal fees	2,834	-	2,834	973

This page does not form part of the statutory financial statements

**DORNOCH AND DISTRICT
COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2020**

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Total resources expended	<u>29,087</u>	<u>6,490</u>	<u>35,577</u>	<u>44,541</u>
Net income	<u><u>7,492</u></u>	<u><u>564</u></u>	<u><u>8,056</u></u>	<u><u>5,536</u></u>

This page does not form part of the statutory financial statements