

**REGISTERED COMPANY NUMBER: SC375856 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC013716**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**FOR**  
**DORNOCH AND DISTRICT**  
**COMMUNITY ASSOCIATION**

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

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

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FOR THE YEAR ENDED 31ST MARCH 2022**

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**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

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 2022. 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 2022**

### **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 2022**

**Registered Charity number**

SC013716

**Registered office**

Dornoch Social Club  
School Hill  
Dornoch  
Sutherland  
IV25 3PF

**Trustees**

D K Goskirk  
Mrs C Mackay Co-Chair  
Ms V J Mackenzie Co-Chair  
Cllr J McGillivray  
J R Melville  
A P Murray  
Ms K M Tewnion  
G Dixon Treasurer  
J Horak  
Ms S MacDougall (resigned 30/4/21)

**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 ..... 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 2022.

**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

Date: .....

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	10,620
<b>Charitable activities</b>					
Community Funding					
		125	-	125	10,000
Other trading activities	2	7,600	2,626	10,226	2,451
Investment income	3	5,683	(315)	5,368	754
<b>Total</b>		<b>13,408</b>	<b>2,311</b>	<b>15,719</b>	<b>23,825</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	3,283	1,585	4,868	33,300
<b>Charitable activities</b>					
Community Funding					
		20,228	1,618	21,846	12,670
<b>Total</b>		<b>23,511</b>	<b>3,203</b>	<b>26,714</b>	<b>45,970</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,103)</b>	<b>(892)</b>	<b>(10,995)</b>	<b>(22,145)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>223,919</b>	<b>32,718</b>	<b>256,637</b>	<b>278,782</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>213,816</b>	<b>31,826</b>	<b>245,642</b>	<b>256,637</b>

The notes form part of these financial statements

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**BALANCE SHEET  
31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	180,606	6,996	187,602	181,624
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		35,430	26,753	62,183	75,838
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,220)	(1,923)	(4,143)	(825)
<b>NET CURRENT ASSETS</b>		<u>33,210</u>	<u>24,830</u>	<u>58,040</u>	<u>75,013</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>213,816</u>	<u>31,826</u>	<u>245,642</u>	<u>256,637</u>
<b>NET ASSETS</b>		<u>213,816</u>	<u>31,826</u>	<u>245,642</u>	<u>256,637</u>
<b>FUNDS</b>	10				
Unrestricted funds				213,816	223,919
Restricted funds				31,826	32,718
<b>TOTAL FUNDS</b>				<u>245,642</u>	<u>256,637</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 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.

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 ..... and were signed on its behalf by:

.....  
G Dixon - Trustee

The notes form part of these financial statements

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**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**

	2022	2021
	£	£
Fundraising events	10,226	2,451

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Rents received	4,810	68
Deposit account interest	558	686
	<u>5,368</u>	<u>754</u>

**4. RAISING FUNDS**

**Investment management costs**

	2022	2021
	£	£
Property repairs	1,426	31,151
	<u>1,426</u>	<u>31,151</u>

**5. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Depreciation - owned assets	1,017	1,875
	<u>1,017</u>	<u>1,875</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,500	120	10,620
<b>Charitable activities</b>			
Community Funding			
	10,000	-	10,000
Other trading activities	1,193	1,258	2,451
Investment income	754	-	754
	<u>22,447</u>	<u>1,378</u>	<u>23,825</u>
<b>Total</b>			
	22,447	1,378	23,825
<b>EXPENDITURE ON</b>			
Raising funds	15,210	18,090	33,300

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Community Funding	11,021	1,649	12,670
<b>Total</b>	26,231	19,739	45,970
<b>NET INCOME/(EXPENDITURE)</b>	(3,784)	(18,361)	(22,145)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	227,703	51,079	278,782
<b>TOTAL FUNDS CARRIED FORWARD</b>	223,919	32,718	256,637

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Motor vehicles £	Equipment £	Totals £
<b>COST</b>				
At 1st April 2021	180,000	1,567	15,776	197,343
Additions	6,995	-	-	6,995
At 31st March 2022	186,995	1,567	15,776	204,338
<b>DEPRECIATION</b>				
At 1st April 2021	-	1,479	14,240	15,719
Charge for year	-	22	995	1,017
At 31st March 2022	-	1,501	15,235	16,736
<b>NET BOOK VALUE</b>				
At 31st March 2022	186,995	66	541	187,602
At 31st March 2021	180,000	88	1,536	181,624

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	3,544	225
Accrued expenses	599	600
	<u>4,143</u>	<u>825</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	43,920	(10,103)	33,817
Revaluation Reserve			
	<u>179,999</u>	<u>-</u>	<u>179,999</u>
	223,919	(10,103)	213,816
<b>Restricted funds</b>			
Restricted Funds	32,718	(892)	31,826
	<u>256,637</u>	<u>(10,995)</u>	<u>245,642</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,408	(23,511)	(10,103)
<b>Restricted funds</b>			
Restricted Funds	2,311	(3,203)	(892)
	<u>15,719</u>	<u>(26,714)</u>	<u>(10,995)</u>
<b>TOTAL FUNDS</b>			

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	47,704	(3,784)	43,920
Revaluation Reserve			
	179,999	-	179,999
	227,703	(3,784)	223,919
<b>Restricted funds</b>			
Restricted Funds	51,079	(18,361)	32,718
<b>TOTAL FUNDS</b>	<u>278,782</u>	<u>(22,145)</u>	<u>256,637</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,447	(26,231)	(3,784)
<b>Restricted funds</b>			
Restricted Funds	1,378	(19,739)	(18,361)
<b>TOTAL FUNDS</b>	<u>23,825</u>	<u>(45,970)</u>	<u>(22,145)</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	47,704	(13,887)	33,817
Revaluation Reserve			
	179,999	-	179,999
	227,703	(13,887)	213,816
<b>Restricted funds</b>			
Restricted Funds	51,079	(19,253)	31,826
<b>TOTAL FUNDS</b>	<u>278,782</u>	<u>(33,140)</u>	<u>245,642</u>

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**10. 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 £
<b>Unrestricted funds</b>			
General fund	35,855	(49,742)	(13,887)
<b>Restricted funds</b>			
Restricted Funds	3,689	(22,942)	(19,253)
<b>TOTAL FUNDS</b>	<u>39,544</u>	<u>(72,684)</u>	<u>(33,140)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**DORNOCH AND DISTRICT  
COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	-	-	-	10,620
<b>Other trading activities</b>				
Fundraising events	7,600	2,626	10,226	2,451
<b>Investment income</b>				
Rents received	5,125	(315)	4,810	68
Deposit account interest	558	-	558	686
	<u>5,683</u>	<u>(315)</u>	<u>5,368</u>	<u>754</u>
<b>Charitable activities</b>				
Grants	125	-	125	10,000
<b>Total incoming resources</b>	<u>13,408</u>	<u>2,311</u>	<u>15,719</u>	<u>23,825</u>
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Fundraising Events	3,104	338	3,442	2,149
<b>Investment management costs</b>				
Property repairs	179	1,247	1,426	31,151
<b>Charitable activities</b>				
Insurance	1,645	143	1,788	1,871
Light and heat	3,535	-	3,535	2,247
Telephone	476	-	476	446
Advertising	787	-	787	778
Sundries	-	1,020	1,020	869
Caretaking	8,817	210	9,027	1,180
Performing Rights	881	-	881	-
Charitable Donations	-	-	-	550
Licenses	216	65	281	177
Motor vehicles	22	-	22	29
Computer equipment	815	180	995	1,845
	<u>17,194</u>	<u>1,618</u>	<u>18,812</u>	<u>9,992</u>
<b>Support costs</b>				
<b>Governance costs</b>				
Accountancy and legal fees	3,034	-	3,034	2,678
<b>Total resources expended</b>	<u>23,511</u>	<u>3,203</u>	<u>26,714</u>	<u>45,970</u>
<b>Net (expenditure)/income</b>	<u>(10,103)</u>	<u>(892)</u>	<u>(10,995)</u>	<u>(22,145)</u>

This page does not form part of the statutory financial statements