

CHARITY REGISTRATION NUMBER: SC021857

**Dingwall Community Centre**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 March 2023**

# **Dingwall Community Centre**

## **Financial Statements**

**Year ended 31 March 2023**

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# **Dingwall Community Centre**

## **Trustees' Annual Report**

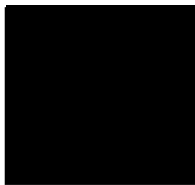
**Year ended 31 March 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

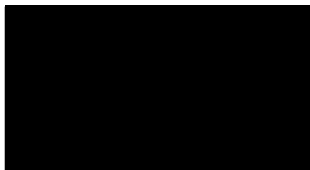
### **Reference and administrative details**

<b>Registered charity name</b>	Dingwall Community Centre
<b>Charity registration number</b>	SC021857
<b>Principal office</b>	Old Academy Buildings Tulloch Street Dingwall Ross-shire

### **The trustees**



### **Independent examiner**



### **Structure, governance and management**

The Centre is a charitable unincorporated association and administration arrangements are as set out in our Constitution (latest version adopted 11 December 2012).

The Charity's trustees are appointed at the AGM from the members of the Community Centre, i.e members of the community and/or nominees from user groups of the Community Centre.

### **Objectives and activities**

Dingwall Community Centre is a non-profit making organisation and is registered as Scottish Charity SC021857 and this is governed by OSCR.

The charitable objectives of the Centre are to provide relief to those in need and to promote the advancement of community development, citizenship and education through the provision of social and recreational facilities, without distinction of political or religious opinions for the benefit of the community.

# **Dingwall Community Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

### **Achievements and performance**

For most of the year the Community Centre's Co-ordinator was [REDACTED] who very ably managed all the Community Centre's business. However she resigned from the post at the end of February 2023. Interviews for a new Co-ordinator were held during February. The Co-ordinator's post remained vacant until 1st April 2023 when a new Co-ordinator was appointed. The volunteer Trustees, [REDACTED] and [REDACTED] did very effective work to keep the Community Centre running during February and March. [REDACTED] continues to support the new Co-ordinator.

Starting in November 2021 we took on a Trainee Co-ordinator, which was enabled by a Highland Council employment scheme called HERO. The HERO scheme included a grant which was from a fund managed by the Highland Council to cover a proportion of the employment costs. Before we decided to participate in the HERO scheme it was fully appreciated by the Board that there would be a significant cost to the Community Centre -but the potential benefits for the individual employed and meeting the social aims of the Community Centre would be of great advantage. The scheme provided a person with training and development but had modest benefits for the Community Centre.

Indeed a visit by the HERO managers in May 2022 went successfully and they were very satisfied by the training and benefits we were providing the trainee. The Trainee Co-ordinator employed through the HERO scheme abruptly resigned - early - on 30th September 2022 to attend college.

During the Summer of 2022 our Co-ordinator and Trainee Co-ordinator continued to improve some of the interior decoration. Major decoration improvements were made to the entrance hall, the complete stairwell and the Games Room. The outside appearance of the building was much enhanced by smartening up the entrance and the installation of window boxes.

The Community Centre provided a dedicated warm space throughout the Autumn and Winter starting from October 2022 until March 2023. We provided refreshments, use of the free Wi-Fi and access to a laptop that has been donated to us, for anyone that needed it. Other contributors - including the Community Fridge - provided a lunch for participants of the warm space during some of this period.

Unfortunately some of the Community Centre's users activities continue to be disrupted and curtailed from a continuing influence of the Covid downturn. Since the Summer of 2022 it appears to us that the finances of a lot of our users seem to have come under pressure, resulting in a downturn of room bookings. Having said that the Community Centre continues to be reasonably busy and our usage involves a good number of groups and individuals.

We continue to support our neighbour - the Dingwall Community Fridge and we have made some donations to various other charities throughout the year.

# **Dingwall Community Centre**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

### **Financial review**

As a consequence of our trainee Co-ordinator leaving early - a significant part of the HERO grant which was paid to the Community Centre in retrospective block payments was substantially reduced. This was because the training period just missed the required 52 week threshold. The anticipated cost of the trainee to the Community Centre were thereby increased.

The appropriate costs of the decorations to the Community Centre to preserve its good standard were borne by the Community Centre.

Unfortunately, as explained above - some of the Community Centre's users activities continue to be disrupted and curtailed - with a downturn in bookings. It was hoped that the usual quiet summer holiday period at the Community Centre would be followed by a normally busier winter period but in the event this did not transpire.

We have had a significantly fewer long-term bookings - groups and users who are no longer returning or have reduced their bookings. This is due to changes in their funding received or increase in their running costs or simply inflation and users spending less thus making some groups and classes non-viable. As a result the rental income this year has decreased to a level near to that of 10 years ago.

Overall, there is consequently a material reduction in the Community Centre's finances.

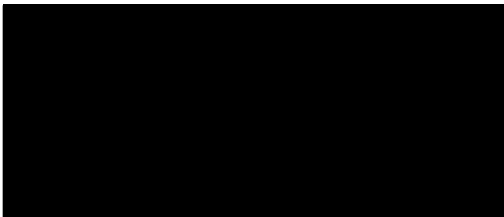
### **Plans for future periods**

There has been a recent change of our Co-ordinator and there will be some savings in costs. We will make extra efforts to boost our income - as our enthusiasm to serve and enhance the Community Centre's benefits are strong. We intend to more closely monitor our costs.

Some building repairs and improvements are still needed. The windows and toilets need to be refurbished. We continue to keep up and improve the internal decoration which contributes a lot to the nice feeling of the Centre.

We continue to explore the possibilities of easier access to our upstairs facilities.

The trustees' annual report was approved on 19 May 2023 and signed on behalf of the board of trustees by:



# **Dingwall Community Centre**

## **Independent Examiner's Report to the Trustees of Dingwall Community Centre**

**Year ended 31 March 2023**

I report to the trustees on my examination of the financial statements of Dingwall Community Centre ('the charity') for the year ended 31 March 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

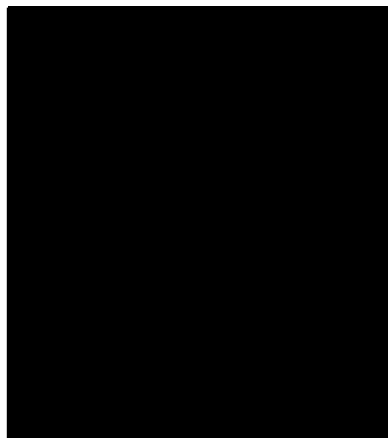
### **Independent examiner's statement**

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to  
drawn in this report in order to enable a proper understanding of the



# Dingwall Community Centre

## Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	1,223	<b>1,223</b>	1,500
Other trading activities	5	24,995	<b>24,995</b>	24,877
Investment income	6	84	<b>84</b>	4
<b>Total income</b>		<u>26,302</u>	<u><b>26,302</b></u>	<u>26,381</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	35,892	<b>35,892</b>	27,423
Expenditure on charitable activities	8,9	680	<b>680</b>	600
<b>Total expenditure</b>		<u>36,572</u>	<u><b>36,572</b></u>	<u>28,023</u>
<b>Net expenditure and net movement in funds</b>		<u>(10,270)</u>	<u><b>(10,270)</b></u>	<u>(1,642)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		53,253	<b>53,253</b>	54,895
<b>Total funds carried forward</b>		<u>42,983</u>	<u><b>42,983</b></u>	<u>53,253</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

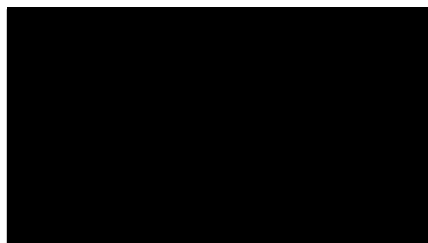
# Dingwall Community Centre

## Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	14		435	580
<b>Current assets</b>				
Debtors	15	2,837		2,306
Cash at bank and in hand		47,679		56,761
		50,516		59,067
<b>Creditors: amounts falling due within one year</b>	16	7,968		6,394
<b>Net current assets</b>			<u>42,548</u>	<u>52,673</u>
<b>Total assets less current liabilities</b>			<u>42,983</u>	<u>53,253</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>42,983</u>	<u>53,253</u>
<b>Total charity funds</b>	18		<u>42,983</u>	<u>53,253</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 May 2023, and are signed on behalf of the board by:



The notes on pages 7 to 12 form part of these financial statements.

# **Dingwall Community Centre**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

### **1. General information**

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Old Academy Buildings, Tulloch Street, Dingwall, IV15 9JZ.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Dingwall Community Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Dingwall Community Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	33% straight line
Office equipment	-	25% straight line

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations Received	1,223	1,223	-	-
<b>Grants</b>				
Highland Council - HERO Scheme	-	-	1,500	1,500
	<u>1,223</u>	<u>1,223</u>	<u>1,500</u>	<u>1,500</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	-	-	20	20
Photocopying	28	28	40	40
Lets	24,967	24,967	24,817	24,817
	<u>24,995</u>	<u>24,995</u>	<u>24,877</u>	<u>24,877</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	84	84	4	4

# Dingwall Community Centre

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2023**

### 7. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2023	2023	2022	2022
	£	£	£	£
Community Centre	<u>35,892</u>	<u>35,892</u>	<u>27,423</u>	<u>27,423</u>

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2023	2023	2022	2022
	£	£	£	£
Support costs	<u>680</u>	<u>680</u>	<u>600</u>	<u>600</u>

### 9. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	2023	2023	2022
	£	£	£
Governance costs	<u>680</u>	<u>680</u>	<u>600</u>

### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	145	1,317
Fees payable for the audit of the financial statements	<u>680</u>	<u>600</u>

### 11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>680</u>	<u>600</u>

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	25,595	17,576
Employer contributions to pension plans	1,441	605
Other employee benefits	<u>200</u>	<u>500</u>
	<u>27,236</u>	<u>18,681</u>

The average head count of employees during the year was 2 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

# Dingwall Community Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022 and 31 March 2023	<u>9,654</u>	<u>1,996</u>	<u>11,650</u>
<b>Depreciation</b>			
At 1 April 2022	9,654	1,416	11,070
Charge for the year	<u>—</u>	<u>145</u>	<u>145</u>
At 31 March 2023	<u>9,654</u>	<u>1,561</u>	<u>11,215</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>—</u>	<u>435</u>	<u>435</u>
At 31 March 2022	<u>—</u>	<u>580</u>	<u>580</u>

### 15. Debtors

	2023 £	2022 £
Trade debtors	<u>2,837</u>	<u>2,306</u>

### 16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>7,968</u>	<u>6,394</u>

### 17. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,441 (2022: £605).

# Dingwall Community Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>53,253</u>	<u>26,302</u>	<u>(36,572)</u>	<u>42,983</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>54,895</u>	<u>26,381</u>	<u>(28,023)</u>	<u>53,253</u>

### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	435	435
Current assets	50,517	50,517
Creditors less than 1 year	<u>(7,969)</u>	<u>(7,969)</u>
<b>Net assets</b>	<u>42,983</u>	<u>42,983</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	580	580
Current assets	59,067	59,067
Creditors less than 1 year	<u>(6,394)</u>	<u>(6,394)</u>
<b>Net assets</b>	<u>53,253</u>	<u>53,253</u>

# **Dingwall Community Centre**

## **Management Information**

**Year ended 31 March 2023**

**The following pages do not form part of the financial statements.**

**Dingwall Community Centre**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2023**

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations Received	1,223	–
Highland Council - HERO Scheme	–	1,500
	<u>1,223</u>	<u>1,500</u>
<b>Other trading activities</b>		
Fundraising events	–	20
Photocopying	28	40
Lets	24,967	24,817
	<u>24,995</u>	<u>24,877</u>
<b>Investment income</b>		
Bank interest receivable	84	4
	<u>84</u>	<u>4</u>
<b>Total income</b>	<u>26,302</u>	<u>26,381</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	25,595	17,576
Pension costs	1,441	605
Honorarium	200	500
Light and heat	1,741	327
Repairs and maintenance	2,258	1,384
Insurance	284	188
Other motor/travel costs	–	52
Legal and professional fees	288	250
Telephone	802	866
Other office costs	2,089	2,595
Depreciation	145	1,317
Equipment	410	659
Donations	325	230
Training	270	707
Bad debts	44	167
	<u>35,892</u>	<u>27,423</u>
<b>Expenditure on charitable activities</b>		
Legal and professional fees	680	600
	<u>680</u>	<u>600</u>
<b>Total expenditure</b>	<u>36,572</u>	<u>28,023</u>
<b>Net expenditure</b>	<u>(10,270)</u>	<u>(1,642)</u>