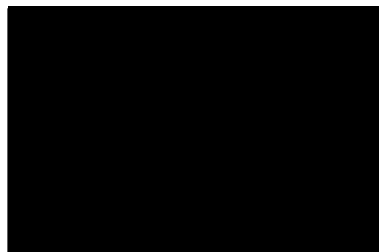


**REGISTERED CHARITY NUMBER: SC031703**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
FOR  
DUDGEON PARK COMMUNITY CENTRE**



**DUDGEON PARK COMMUNITY CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11 to 12</b>

## **DUDGEON PARK COMMUNITY CENTRE**

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

The trustees 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**

##### **Charitable Purposes**

To promote the benefit of the inhabitants of Brora and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Activities and achievements**

Main activities are the day-to-day responsibility for the management and development of the facility. We continued to hire out the premises to community groups and fundraising activities take place.

The community centre was refurbished in the year using funds received from the insurance pay-out and COVID Grant funding from the highland council.

The committee held regular meetings throughout the year.

#### **FINANCIAL REVIEW**

##### **Financial position**

There is a reserve of £11,504 available to be used to facilitate the short term going concern of the Dudgeon Park Community Centre.

##### **Going concern**

The Trustees plan to close the Charity within financial year 2022/23 and distribute the remaining assets in a manner in line with its charitable objectives.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation is a charitable unincorporated association, and the purposes and administration arrangements are set out in our constitution.

##### **Recruitment and appointment of new trustees**

Membership is open to anyone over the age of 18. A list of all those willing to stand as Trustees on the Management Committee shall be displayed for at least 14 days before the AGM. Each candidate shall be proposed and seconded by two members of the organisation.

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

##### **Registered Charity number**

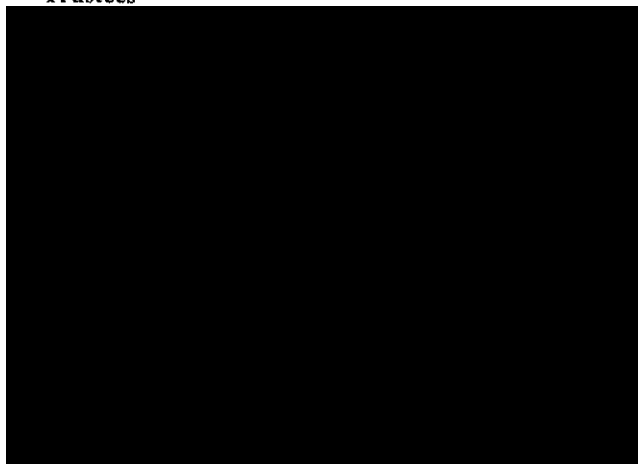
SC031703

##### **Principal address**

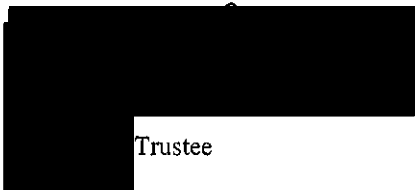


**DUDGEON PARK COMMUNITY CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

Trustees



Approved by order of the board of trustees on 10th December 2022 and signed on its behalf by:



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DUDGEON PARK COMMUNITY CENTRE**

**Independent examiner's report to the trustees of Dudgeon Park Community Centre**

I report to the charity trustees on my examination of the accounts of Dudgeon Park Community Centre (the Trust) for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

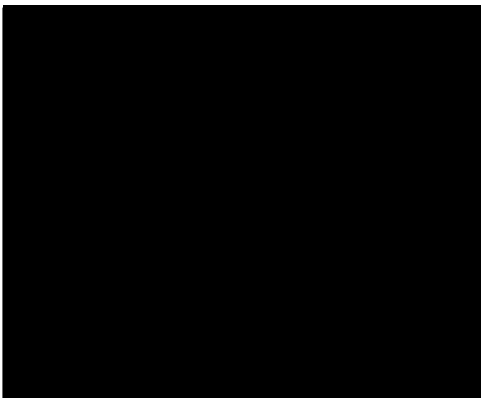
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



10th December 2022

**DUDGEON PARK COMMUNITY CENTRE**

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

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		33,086	24,863
Other trading activities	2	9,816	-
<b>Total</b>		<u>42,902</u>	<u>24,863</u>
 <b>EXPENDITURE ON</b>			
Raising funds	3	42,663	6,041
<b>Charitable activities</b>			
Community Centre		3,496	22,648
<b>Total</b>		<u>46,159</u>	<u>28,689</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(3,257)	(3,826)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		14,761	18,587
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>11,504</u></u>	<u><u>14,761</u></u>

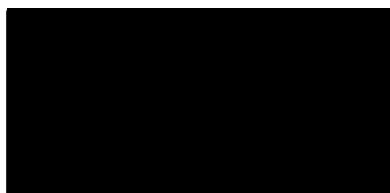
The notes form part of these financial statements

# DUDGEON PARK COMMUNITY CENTRE

## BALANCE SHEET 31ST MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	6	-	1,096
Debtors	7	54	-
Cash at bank and in hand		12,552	13,665
		<u>12,606</u>	<u>14,761</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,102)	-
		<u>11,504</u>	<u>14,761</u>
<b>NET CURRENT ASSETS</b>			
		<u>11,504</u>	<u>14,761</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		11,504	14,761
<b>NET ASSETS</b>		<u>11,504</u>	<u>14,761</u>
<b>FUNDS</b>	9		
Unrestricted funds		11,504	14,761
<b>TOTAL FUNDS</b>		<u>11,504</u>	<u>14,761</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2022 and were signed on its behalf by:



The notes form part of these financial statements



## DUDGEON PARK COMMUNITY CENTRE

### 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 charity, 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 Charities Act 2011. 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.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from 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
	£	£
Bar & Catering Income	9,816	-

**DUDGEON PARK COMMUNITY CENTRE**

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

**3. RAISING FUNDS**

**Investment management costs**

	2022	2021
	£	£
Property repairs	32,345	-
	<u>32,345</u>	<u>-</u>

**4. 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.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	24,863
	<u>24,863</u>
<b>EXPENDITURE ON</b>	
Raising funds	6,041
<b>Charitable activities</b>	
Community Centre	22,648
	<u>22,648</u>
<b>Total</b>	<u>28,689</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,826)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	18,587
	<u>18,587</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>14,761</u>

**DUDGEON PARK COMMUNITY CENTRE**

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

**6. STOCKS**

	2022	2021
	£	£
Stocks	-	1,096
	<u>-</u>	<u>1,096</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Prepayments	54	-
	<u>54</u>	<u>-</u>

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

	2022	2021
	£	£
Trade creditors	1,102	-
	<u>1,102</u>	<u>-</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	14,761	(3,257)	11,504
	<u>14,761</u>	<u>(3,257)</u>	<u>11,504</u>
<b>TOTAL FUNDS</b>	<u>14,761</u>	<u>(3,257)</u>	<u>11,504</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	42,902	(46,159)	(3,257)
	<u>42,902</u>	<u>(46,159)</u>	<u>(3,257)</u>
<b>TOTAL FUNDS</b>	<u>42,902</u>	<u>(46,159)</u>	<u>(3,257)</u>

# DUDGEON PARK COMMUNITY CENTRE

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

### 9. 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>			
Unrestricted Funds	18,587	(3,826)	14,761
<b>TOTAL FUNDS</b>	<u>18,587</u>	<u>(3,826)</u>	<u>14,761</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	24,863	(28,689)	(3,826)
<b>TOTAL FUNDS</b>	<u>24,863</u>	<u>(28,689)</u>	<u>(3,826)</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>			
Unrestricted Funds	18,587	(7,083)	11,504
<b>TOTAL FUNDS</b>	<u>18,587</u>	<u>(7,083)</u>	<u>11,504</u>

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>			
Unrestricted Funds	67,765	(74,848)	(7,083)
<b>TOTAL FUNDS</b>	<u>67,765</u>	<u>(74,848)</u>	<u>(7,083)</u>

**DUDGEON PARK COMMUNITY CENTRE**

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

**10. RELATED PARTY DISCLOSURES**

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

**DUDGEON PARK COMMUNITY CENTRE**

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

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	61
Grants	10,050	24,802
Insurance Payout	23,036	-
	<hr/>	<hr/>
	33,086	24,863
<b>Other trading activities</b>		
Bar & Catering Income	9,816	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	42,902	24,863
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	1,259	1,087
Insurance	1,019	851
Light and heat	2,868	1,577
	<hr/>	<hr/>
	5,146	3,515
<b>Other trading activities</b>		
Opening stock	1,096	1,542
Purchases	3,917	1,730
Licensing	159	350
Closing stock	-	(1,096)
	<hr/>	<hr/>
	5,172	2,526
<b>Investment management costs</b>		
Property repairs	32,345	-
<b>Charitable activities</b>		
Insurance	65	-
Light and heat	964	-
Telephone	-	781
Sundries	-	885
Player Transport Sponsorship	-	1,000
Brora Rangers	1,576	19,315
Admin	-	65
Switch Machine	763	493
	<hr/>	<hr/>
	3,368	22,539

This page does not form part of the statutory financial statements

**DUDGEON PARK COMMUNITY CENTRE**

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

	2022 £	2021 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	128	109
Total resources expended	46,159	28,689
<b>Net expenditure</b>	<u>(3,257)</u>	<u>(3,826)</u>

This page does not form part of the statutory financial statements

Date	Description	Debit	Credit	Balance	Category
01/04/2021		326.04		13044.48	Repairs
19/04/2021			9000	22044.48	Grant
20/04/2021		53.99		21990.49	Switch Machine
26/04/2021		77.75		21912.74	Insurance
27/04/2021		66.91		21845.83	Water
30/04/2021		9.2		21836.63	Bank Charges
04/05/2021		546.38		21290.25	Light & Heat
19/05/2021		53.99		21236.26	Switch Machine
25/05/2021		77.75		21158.51	Insurance
26/05/2021		66.91		21091.6	Water
28/05/2021		8		21083.6	Bank Charges
21/06/2021		1426		19603.61	Brora Rangers
21/06/2021		53.99		21029.61	Switch Machine
23/06/2021		66.91		19536.7	Water
25/06/2021		77.75		19458.95	Insurance
29/06/2021		7.7		19451.25	Bank Charges
16/07/2021			1050	20501.25	Grant
20/07/2021			125	20626.25	Bar Income
20/07/2021		53.99		20572.26	Switch Machine
23/07/2021		72.7		20499.56	Water
26/07/2021		77.75		20421.81	Insurance
27/07/2021		7.7		20414.11	Bank Charges
09/08/2021		148.87		20265.24	Light & Heat
19/08/2021		55.87		20209.37	Switch Machine
24/08/2021		72.7		20136.67	Water
25/08/2021		77.75		20058.92	Insurance
26/08/2021		8		20050.92	Bank Charges
31/08/2021		150		19900.92	Brora Rangers
01/09/2021			45.5	19946.42	Bar Income
06/09/2021		192		19754.42	Rates
07/09/2021		313.91		19440.51	Water
14/09/2021			0.01	19440.52	Bar Income
14/09/2021			87.5	19528.02	Bar Income
15/09/2021			11952.32	31480.34	Insurance Income
21/09/2021		54.67		31425.67	Switch Machine
22/09/2021		23286.49		8139.18	Brora Rangers
23/09/2021		72.7		8066.48	Water
27/09/2021			11084.17	19150.65	Insurance Income
27/09/2021		77.75		19072.9	Insurance
28/09/2021		8		19064.9	Bank Charges
01/10/2021		159		18905.9	Licenses
12/10/2021			293.5	19199.4	Bar Income
12/10/2021		230.17		18969.23	Water
15/10/2021			6	18975.23	Bar Income
19/10/2021		31		18888.93	Rates
19/10/2021		55.3		18919.93	Switch Machine
25/10/2021		77.75		18738.48	Insurance
25/10/2021		72.7		18816.23	Water
25/10/2021		429.98		18308.5	Bar Purchases
26/10/2021			208	18523	Bar Income
26/10/2021			6.5	18315	Bar Income
27/10/2021		9.8		35367.69	Bank Charges
27/10/2021			23286.49	41809.49	Brora Rangers
27/10/2021		96		41713.49	Bar Purchases
27/10/2021		6336		35377.49	Repairs
01/11/2021		1230		34003.36	Bar Purchases
01/11/2021		134.33		35233.36	Light & Heat
05/11/2021			12.5	34015.86	Bar Income
09/11/2021			197	34212.86	Bar Income
10/11/2021		576		33636.86	Repairs
12/11/2021		500		33136.86	Repairs
12/11/2021		7806.78		25330.08	Repairs
16/11/2021		281	3820	29150.08	Bar Income
19/11/2021		61.71		29088.37	Switch Machine



23/11/2021		653.99		28434.38 Repairs
25/11/2021		77.75		28356.63 Insurance
25/11/2021		10.4		28346.23 Bank Charges
30/11/2021			196	28542.23 Bar Income
07/12/2021			90.5	28632.73 Bar Income
07/12/2021	GE	715.71		27917.02 Bar Purchases
17/12/2021	5	12725		15192.02 Repairs
20/12/2021	24	3360		11623.77 Repairs
20/12/2021		208.25		14983.77 Bar Purchases
21/12/2021		78.08		11545.69 Switch Machine
29/12/2021		77.75		11467.94 Insurance
30/12/2021		35.33		11432.61 Bank Charges
04/01/2022		61.66		11370.95 Repairs
25/01/2022			343.75	11714.7 Bar Income
28/01/2022		8.6		11706.1 Bank Charges
07/02/2022		2038.44		9667.66 Light & Heat
08/02/2022		406.14		9544.52 Bar Purchases
08/02/2022			283	9950.66 Bar income
11/02/2022			22	9566.52 Bar Income
21/02/2022		79.31		9487.21 Switch Machine
22/02/2022			655	10142.21 Bar Income
25/02/2022		7.1		9885.91 Bank Charges
25/02/2022		249.2		9893.01 Insurance
08/03/2022			205.5	10091.41 Bar Income
08/03/2022			726	10817.41 Bar Income
09/03/2022	282		455	11272.41 Bar Income
15/03/2022	283		240	11512.41 Bar Income
15/03/2022			39	11551.41 Bar Income
15/03/2022			269	11820.41 Bar Income
18/03/2022			35.5	11855.91 Bar Income
21/03/2022			6	11861.91 Bar Income
21/03/2022		88.55		11773.36 Switch Machine
21/03/2022	nt**	831.11		10942.25 Bar Purchases
22/03/2022			222.5	11164.75 Bar Income
22/03/2022			374	11538.75 Bar Income
25/03/2022	284		670	12208.75 Bar Income
25/03/2022			70.5	12279.25 Bar Income
25/03/2022		124.59		12154.66 Insurance
29/03/2022			4	12158.66 Bar Income
29/03/2022			107.5	12266.16 Bar Income
29/03/2022		8.6		12257.56 Bank Charges